

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

EXTRAORDINARY

GOVERNMENT OF GOA, DAMAN AND DIU

Local Self Government Department

Notification

3-53-69-LSG

The following draft rules which the Government of Goa, Daman and Diu proposes to make in exercise of the powers conferred by sub-section (2) of section 306 and section 100 of the Goa, Daman and Diu Municipalities Act, 1968 and all other powers enabling it in that behalf are hereby published as required by sub-section (3) of section 306 of the said act, and notice is hereby given that draft of the said rules will be taken into consideration on the expiry of one month from the date of publication of this notification. Any objections and suggestions which may be received by the Secretary to the Government of Goa, Daman and Diu in the Local Self Government Department from any person with respect to the said draft rules before the expiry of the aforesaid period will be considered by the Government.

DRAFT RULES

In exercise of the powers conferred by sections 98, 100 and sub-section (2) of section 306 of the Goa, Daman and Diu Municipalities Act, 1968 and all other powers enabling in that behalf, the Government of Goa, Daman and Diu hereby makes as follows the Goa, Daman and Diu Municipal Account Code, 1971.

CHAPTER I

Introductory

Rules

1. (a) These rules may be called the Goa, Daman and Diu Municipal Account Code, 1971.

(b) These rules shall come into force at once.

2. The registers and forms prescribed in these rules provide for account transactions and procedure relating to municipalities. No addition to or alteration in the forms may be made except with the sanction of Government. Government may however authorise the Examiner, to permit without reference to Government changes to the extent which they may consider necessary.

3. In matters of detail connected with accounts, municipalities shall be guided by the Examiner.

CHAPTER II

Definitions

4. In these rules unless there is anything repugnant in the subject or context —

(a) "Act" means the Goa, Daman and Diu Municipalities Act, 1968.

(b) "Auditor" means the Director of Accounts or any other person deputed by him to perform the functions of an auditor under section 100 of the Act.

(c) "Bank" means such Bank as mentioned in section 95 of the Act.

(d) "Contingent Charges" means expenditure which is incidental to the working of an office and includes all miscellaneous charges, other than those for establishment and travelling allowance which a municipal officer is required to incur in connection with his duties.

(e) "Controlling Committee" means the Committee to whom the charge of any particular work or branch of municipal business has been entrusted or delegated by or under the Act or the rules of the Municipality framed thereunder.

(f) "Engineer" means an Engineer appointed under section 72(2) of the Act.

(g) "Examiner" means the Director of Accounts and includes the Deputy Director of Accounts.

(h) "Head of a Department" means an Officer in immediate charge of a department, e.g., the Engineer in respect of the Engineering Department, the Health Officer in respect of the Health or Sanitary Department, etc.

(i) "Head of the Office" means the Chief Officer.

(j) "Major Head" means a main unit of classification of revenue and expenditure in municipal accounts.

(k) "Minor Head" means a sub-division of a major head.

(l) "President" means the President of a municipality and includes the Vice-President when acting for the President.

(m) "Re-appropriation" means the transfer of funds from one budget head to another.

(n) "Recurring Charge" means a charge which involves a liability beyond the financial year in which it is originally sanctioned.

(o) "Section" means section of the Act.

(p) "Superintendent" means the tax or other Superintendent appointed to supervise the collec-

tion of taxes including octroi or terminal tax. If no one has been so appointed, Superintendent means the Chief Officer.

(g) "Suspense Account" is the head of account under which transactions of a temporary character which are not to be adjusted forthwith in the accounts as final receipts or outlay or the correct classification of which cannot be determined, are recorded.

(r) "Temporary Establishment" means establishment which is employed for a limited period.

(s) "Treasury" means a Government treasury or Government Sub-Treasury or a bank in which Government Treasury business is by order transacted.

(t) "Treasury Officer" includes a Sub-Treasury Officer or Manager of the Bank to which the Government Treasury business has been made over.

(u) "Year" means the financial year as defined in the Goa, Daman and Diu Municipalities Act, 1968.

5. Whenever in these rules, any act or proceeding in the municipal or head octroi office is directed or allowed to be done or taken on a certain day or within a prescribed period, then if the office is closed on that day or on the last day of the prescribed period, the act or proceeding shall be deemed to have been done or taken in due time if it is done or taken on the next working day.

6. The accounts shall be maintained separately for each financial year.

7. The accounts and registers shall be maintained in English.

8. Books of accounts registers, receipt and bill books shall be strongly bound with pages serially numbered and each page or folio sealed with the municipal seal. The number of pages each book or register contains shall be certified in writing, after actual verification, on the last page by the head of the office or other person duly authorised.

9. Every correction or alteration in accounts shall be made neatly in red ink (a single line being drawn through the original entry to be corrected) and attested by the dated initials of the Head of office. All corrections and alterations in bills and vouchers shall be similarly attested by the officer drawing the bill or person preferring the claim, while those in the pay orders shall be similarly attested by the officer signing them. Erasures shall be absolutely forbidden and no document with an erasure shall be accepted.

10. No moneys pertaining to the municipal fund, with the exception of authorised advances and amounts remaining undisbursed out of bills already paid, shall be kept apart from the general balance at the credit of the municipality, but shall be credited at once to the appropriate head of account. No portion of the collection shall, on any account be kept back or used for current expenditure.

11. Moneys received in the office or by any of the outdoor staff authorised in this behalf shall without exception be acknowledged by a receipt in carbon duplicate in Form I or in any other form specifically

provided for in these rules. If the amount exceeds Rs. 20, the receipt shall be stamped with a revenue receipt stamp.

12. Every payment charged to the municipal fund shall bear on the bill or voucher an order to pay the amount which shall be expressed both in figures and words as indicated in Rule 15 and every such order to pay shall be signed by the head of the office after it has been approved, where required by the rules of the municipality, by the controlling committee.

13. Subject to the provisions of rule 14 no money shall be paid from the municipal fund except on a cheque signed by the Chief Officer or as provided by the rules made by the Municipality in this behalf.

14. In cases of emergent payments sums for amounts less than Rs. 25 and if the payee so desires, refunds of octroi shall be paid in cash from the permanent advance, unless otherwise prescribed by the rules of the municipalities in this behalf.

15. All bills and vouchers shall be prepared and signed in ink but where carbon copies are required to be made copying or indelible pencil shall be used. The amount of the bill shall as far as whole rupees are concerned, be written in words as well as in figures; paise may be written in figures after the words stating the number of rupees but if there are no paise the word "only" shall be written after the number of whole rupees.

16. Charges against different major heads shall not, as far as possible, be included in the same voucher. No money shall be paid on a voucher or order signed with a rubber or facsimile stamp. When the acquittance on a voucher is given by a mark or seal or thumb impression it shall be attested by some known person. Vernacular signatures shall always be transliterated.

17. All individual items of pay, pension, travelling allowance and total of contingent charges payable to a single individual shall be calculated to the nearest five paise.

18. Every voucher shall bear or have attached to it an acknowledgment of the payment, signed by the person for whom or on whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgment. If a voucher be lost, a certificate of payment prepared in manuscript and signed by the disbursing officer, and endorsed by the superior officer shall be placed on record. Full particulars of all claims shall be set forth. Payments to illiterate persons shall be certified by the disbursing officer and except in the case of muster payments, the thumb impressions of those persons shall be obtained against their names on the vouchers concerned.

19. Dates of payments shall invariably be noted by the payees in their acknowledgments. If for any reason, such as illiteracy or the presentation of a receipt in anticipation of payment, it is not possible for the payee to note the date of payment, the date of actual payment shall be noted by the disbursing officer under his initials either separately for each payment, or by groups, as may be found convenient.

20. In the case of payments made by remittances through the Post Office, the postal money-order receipt shall be kept with the vouchers. In the case

of payments for articles received by value payable post, the value payable cover, together with the invoice or bill showing the details of the items paid for, shall be kept with the voucher.

21. A claim for an amount not exceeding Rs. 100 preferred on behalf of a deceased person may be paid, without the production of a legal authority, under orders of the President after such enquiry into the right, title and interest of the claimant as may be deemed sufficient. In the case of claims exceeding Rs. 100 if the President is satisfied as to the right, title and interest of the claimants and considers that undue delay and hardship would be caused by insisting on the production of letters of administration or other legal authority he may obtain the orders of the council for payment on execution by the claimant of an indemnity bond with such sureties as the council may fix.

22. No duplicate or copy of a receipt granted for money received, or of a bill or other document for the payment of money which has already been paid, shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on a certain account was received from, or paid to, a certain person.

23. All sums paid into the Treasury or Bank on account of the municipality and all payments made by cheques shall be entered in a pass book which shall be sent periodically to be written up at the Treasury or Bank. At the close of each month, the entries on each side of the pass book shall be totalled and the balance struck under the signature of the Treasury Officer or Manager of the Bank. No entries shall be made in the pass book except by the Treasury or Bank staff.

CHAPTER III

Budget

24. An annual estimate of the anticipated income and proposed expenditure of the municipality during the next financial year, shall be prepared in Form 2 under the direction of the Standing Committee and approved by the council before the 1st of March every year. The consolidated budget estimate shall be accompanied by subsidiary statements detailed below:—

(1) A statement in Form 3 showing the details of the scale of municipal establishment provided for in the budget.

(2) A statement in Form 4 showing the details by works of the estimated expenditure on works proposed to be undertaken during the year.

(3) A statement in Form 5 showing the estimated expenditure to be met out of the loan funds obtained from Government or raised in the open market.

(4) A statement in Form 6 showing the estimated receipts and payments on account of any trust funds administered by the municipality with the opening and closing balance in each case.

25. The following instructions shall be observed in preparing the budget estimate:—

(i) The budget estimate shall be for what is expected to be received or paid during the year

and not for demands or liabilities likely to fall due within the year.

(ii) All existing liabilities which cannot be liquidated before the commencement of the year for which the budget is being prepared shall be ascertained and provided for.

(iii) If there are any abnormal variations in fluctuating receipts and charges, brief explanations for such variations shall be given.

(iv) Invested funds of the municipality shall be shown separately in the opening and closing balances the details being shown as a footnote to the budget.

(v) Provision shall be made for a closing balance which may not be less than the minimum fixed by the rules of the municipality in this respect.

26. After the budget has been passed, no expenditure shall be incurred under any budget head, in excess of the amount provided, unless provision for such excess is made by transfer under proper sanction from some other head under which there are savings or by a revised budget passed by the municipality at a special general meeting called for the purpose. The statement of reappropriation shall be in Form 7.

27. All claims on the municipal fund shall be paid as they fall due as far as possible and recorded under the appropriate head of account. If there is no budget provision, or the budget provision is likely to be exceeded, steps shall be taken to obtain additional funds by additional appropriations or reappropriations before the year closes.

CHAPTER IV

Municipal Accounts

28. All monies received or disbursed by or on behalf of the municipality shall immediately and without any reservation be brought to account in the General Cash Book in Form 8 under the supervision of the Chief Officer, or other Officer duly authorised in this behalf.

29. **Receipt.**—Every municipal servant entrusted with the collection of municipal revenue shall be supplied with a Collection Register and forms of receipts and chalans.

30. The Collection Register shall be in the personal custody of a clerk and the particulars in it shall be written up from the carbon copies of the receipts issued at the time of collection. A chalan shall be prepared at the end of the day from the Collection Register.

31. Each clerk in charge of collection shall remit his collections daily or at other prescribed periods at the appointed time. When doing so, he shall bring with him or send the chalan and his Collection Register. The acknowledgement of the person receiving the amount in the municipal office, shall be taken on the chalan and in the collection register.

32. If the remittances are made direct to the municipal office, the Subsidiary Register in Form 9 or 10 shall be maintained for each kind of revenue wherein the entries shall be made from the chalans submitted by the Collecting Clerks and the daily total be carried to the General Cash Book.

33. A separate register of money-order receipts shall be maintained in Form 11 wherein shall be entered serially all amounts received by means of money-orders. The Register shall be attested by the Chief Officer or any other Officer duly authorised at the time of signing the money-order acknowledgments and the credits should be traced by him to the General Cash Book at the close of each day.

34. In all municipalities as far as possible, the cash and accounts branches shall be maintained distinct from each other under separate officers who shall be designated as "Treasurer" and "Accountant" respectively.

35. **Treasurer's Cash Book.**—In a municipality in which the Treasurer is independent of the Accountant, the former shall maintain an account of all cash received and disbursed by him. For this purpose he shall maintain a Cash Book in Form 12. On the receipt side of this book, the amount received on account of each chalan submitted by the collecting staff or of receipts issued by the Treasurer himself shall be shown. All payments and remittances to the Treasury or Bank, shall be shown on the payment side of the Cash Book. At the close of each day, the Cash Book shall be totalled and the balance struck and stated in words. The balance in the municipal treasure-chest after addition of the treasury and bank balances shall then be agreed with the balance shown in the General Cash Book.

36. At the close of every month the receipts and disbursements as recorded in the Cash Book shall be totalled as shown below and tallied with the monthly Classified Abstract of Receipts and Expenditure:—

	Rs.	Ps.
Opening balance on the 1st
Receipts during the month
Total
Expenditure during the month
Balance

37. **Remittances into the Treasury or Bank.**—Money received in the municipal office shall be remitted in full to the Treasury or the Bank not later than the day following the receipt thereof. Where, however, there is no Treasury or Bank, it shall be remitted in full at regular intervals or as soon as the balance in the municipal treasure-chest reaches the amount fixed by the municipality for remittance of the same to the Treasury. The remittance shall be accompanied by the Pass Book and a chalan in duplicate in Form 13 and the remittance shall be entered in the General Cash Book under the initials of the Chief Officer. The duplicate of the chalan when received back from the Treasury shall be used as a voucher for the remittance and filed separately.

38. **Expenditure.**—(1) All bills or other vouchers presented as a claim against the Municipality, except a voucher pertaining to recoupment of the permanent advance or to fixed recurring charges, shall be received in the Accounts Department and entered in a register of bills in Form 14. The bills shall then be sent to the departments concerned for scrutiny and admission or rejection of the claims and return. The Accountant shall then examine the bills and if the claims be admissible and the authority good, i.e., if the charge has been sanctioned by a competent authority

to be defined in the rules of the Municipality and if the signature be true and in order, the Accountant shall obtain the sanction of the Chief Officer who shall then make an order for payment at the foot of the voucher and sign it. The officer making a payment order is personally responsible that the voucher is complete and affords sufficient information as to the nature of the payment being made. The bills for payments for supplies shall be in Form 15.

(2) After the bill has been passed by the Committee or the Chief Officer as the case may be, and the order to pay endorsed thereon, the procedure prescribed in rules 14 and 15 shall be followed for the payment of the bill. The bill when paid by cheque shall then be stamped "Paid by Cheque No. dated

" numbered consecutively and filed for audit along with the payee's receipt. A note of payment shall then be made in Form 14 under the signature of the Accountant.

(3) At the end of each month, the Chief Officer or other officer duly authorised shall examine all bills for the month except those for establishment charges and satisfy himself that the charges have been properly vouchered for and the sub-vouchers have been so defaced as to preclude the possibility of their being used in support of any other claim.

(4) When a payment is made on a duplicate bill, or a duplicate receipt is attached to any paid bill, the Chief Officer or other officer duly authorised shall certify thereon that the original bill has not been paid or that the original receipt has not been used in support of any other bill, as the case may be.

39. **Unpaid amount.**—(1) When any amounts drawn in cash or by cheque remain unpaid, owing to the absence of payees or for any other reason, such amounts shall be carried to a "Register of Unpaid Amounts" in Form 16, a note of the transfer being at the same time made on the vouchers concerned quoting the serial number in the register. Payments of unpaid amounts shall be watched through that Register, a note of payment when made being recorded against the original entry in column 3, and also on the original voucher.

(2) All amounts credited to this register and remaining undisbursed for more than three months from the date of their drawal shall be re-credited to the general fund of the municipality.

40. **Cheques.**—(1) Cheques drawn on a Treasury or Bank shall be in counterfoil in the form prescribed by the Treasury or Bank. Each cheque shall bear the book number and a serial number. Unused cheque books shall be kept under lock and key in the personal custody of the drawing officer who shall notify to the Treasury or Bank upon which he draws, the number of the cheque book brought newly into use from time to time.

(2) When the drawing officer receives a cheque book, he shall cause the cheques to be counted and a note to be recorded on the back of the last counterfoil as to the number of cheques it contains.

(3) No cheque shall be signed unless required for immediate payment.

(4) An amount, a little in excess of the sum for which the cheque is drawn, shall be written across it in red ink as a protection against fraud, e.g.,

across a cheque drawn for Rs. 59 ps. 50 shall be written "Under Rupees sixty".

(5) No cheque shall be current for more than three months from the last date of the month of issue. After the expiry of that period payment shall be refused at the treasury or at the bank and it shall be necessary for the payee to return the cheque for redating the same. The revalidation of a state cheque shall be done by the drawing officer and a note of the redating shall be made in the General Cash Book against the original entry and upon the counterfoil of the cheque itself.

41. Whenever a cheque is cancelled after drawal it shall be enfaced or stamped "cancelled" by the drawing officer and attested by him. The fact of cancellation shall be noted in red ink under his initials upon the counterfoil and also across the order of payment which has been enfaced upon the voucher.

42. (1) When a cheque is cancelled before the General Cash Book has been closed for the day of issue of cheque, the entry in the Cash Book and also in the classified abstract shall be struck out in red ink under the initials of the Accountant. When the cheque is cancelled after the General Cash Book has been closed, the amount of the cheque shall be adjusted by minus entries in red ink both in the General Cash Book and under the corresponding expenditure head or heads in the Classified Register of Payments (Form 17).

(2) If a cheque is lost or destroyed an intimation of the fact shall be given at once to the Treasury Officer or Bank and its payment stopped after it has been ascertained from the pass book, and by enquiry from the Treasury Officer or Bank that it has not been cashed. The loss of the cheque shall be noted on the counterfoil. If a fresh cheque is not issued in the place of the lost or destroyed one, the procedure laid down in Rule 42(1) above shall be followed. If a new cheque is issued, its number and date shall be quoted against the original entry in the Cash Book with the remark that the original cheque has been lost or destroyed and the following note shall be made on the counterfoil of the cheque:—

"Issued in lieu of cheque No.
dated lost or destroyed".

43. Cancelled cheques shall be retained until the accounts for the period to which they relate have been audited, after which they shall be destroyed by or in the presence of the auditor, who shall certify upon the counterfoils that the cheques have been destroyed.

44. **Closing of the General Cash Book.**—(1) The General Cash Book shall be closed and balanced daily and shall be signed by the Chief Officer. At the end of each month the receipts and expenditure entered in the Cash Book shall be compared item by item with the pass book and the balances agreed, the difference, if any, being explained in a footnote, in the General Cash Book as under:—

Cash Book closing balance	Rs.	Ps.
Deduct income not yet credited in the Treasury or Bank (a)		

Add amount of uncashed cheques detailed below (b)

Balance as per Treasury or Bank Pass Book

Details of (a)

Details of uncashed cheques (b) ...

(2) The details of investments belonging to the municipality shall be shown in the General Cash Book at the close of each month. The investments of Trust Funds shall also be shown unless separate cash book is maintained for such fund.

45. **Transfer Entries and Adjustments.**—(1) Transfer entries, that is, entries intended to transfer an amount from one head of account to another, shall be made when necessary—

(a) to correct an error of classification in the original accounts.

(b) to account by debit or credit an amount to its proper head for interdepartmental and other transactions in which cash does not actually change hands.

(c) to adjust by debit or credit to its proper head an item outstanding under a Debt head.

(2) Adjustments shall be made, when necessary in respect of the unused portion of an advance or deposit which is recovered or repaid or in respect of the recovery of an overpayment.

(3) Transfer entries and adjustments shall be passed through the General Cash Book to ensure that the necessary entries appear in the Classified Registers.

46. (1) When a transfer entry is to be made, a minus entry shall be made in the classified abstract under the account from which the amount is to be transferred and a plus entry under that to which it is transferred.

(2) When an item has to be adjusted the money, on receipt, shall be brought to account in the General Cash Book, in the usual way, as a miscellaneous receipt, and the item carried into the classified abstract of receipts. At the end of the month the debt head will be cleared by debit or credit to the proper head or account.

(3) No transfer entries or adjustments shall be made in the accounts of a year after the accounts for the year are closed.

(4) When any transfer entry or adjustment is made the items affected shall be distinctly specified or marked and references given in the footnote as to the items of account from and to which the amount has been transferred, and the reasons for the transfer entry or adjustment shall be briefly staged.

(5) Transfer entry forms shall be bound in books of 50 pages and each entry shall be numbered serially for the year.

46A. Recoveries of over-payments in cash or by short payment shall be adjusted as follows:—

(i) They will ordinarily be adjusted by deduction from the current year's charge under the detailed head previously overcharged.

(ii) If a recovery is made by a short payment of an item chargeable to a detailed head under which the previous over-payment occurred, no further adjustment is necessary, as the short payment is a set off against the excess payment.

(iii) If a recovery is made in cash, the amount shall be taken to the head "Cash Recoveries" as a credit item.

(iv) If the recovery is effected by short payment of an item chargeable to a detailed head other than that under which the over-payment was previously made —

(a) the total payment (i. e., the amount actually paid plus the amount short paid) shall be entered under the detailed head to which the item short paid pertains.

(b) the amount short paid shall be entered as a credit item under "Cash Recoveries".

The various credit items pertaining to over-payments during the year shall be entered as deductions in the classified register of payments under the detailed heads to which they pertain. Before the accounts of each month are closed, the total cash recoveries effected in the month shall be debited to the head "Cash Recoveries" in order to clear the corresponding credit head in the classified register of receipts.

(v) Recoveries of over-payments relating to previous years shall be taken to the head "Miscellaneous".

47. Classified Registers. — For the purpose of administration the items of receipts and expenditure posted in the Cash Book shall be classified through subsidiary classified abstracts in Form 17. One such abstract shall be maintained for income and another for expenditure.

48. At the end of each month totals and progressive total shall be made under each head, any transfer or adjustment entries under Rules 45 and 46 being taken into account.

49. Quarterly and Annual Accounts. — The quarterly and annual accounts shall be compiled from the totals of the Classified Registers and laid before the Council on the due dates. These accounts shall be open to public inspection and shall be published in such manners as the Municipality may prescribe in this behalf (*vide* section 99 of the Act).

The annual account shall accompany the Administration Report of the municipality.

50. Statements of Assets and Liabilities. — In order to ascertain the financial position of a municipality statement of assets and liabilities shall be prepared as soon as the accounts of the year have been compiled and shall be attached to the Administration Report. A copy of the Administration Report shall be laid before the Auditor at the time of the annual audit of the accounts.

CHAPTER V

Octroi, Terminal Tax and Toll

51. For every collection of octroi made at a Naka, a receipt shall be issued in Form 18 taken out of a printed book containing the receipt forms in *double side* carbon duplicate. The *carbon duplicate* shall be

made over to the party concerned and the original receipt shall be retained in the office for record. In Municipalities where check nakas are established the receipt shall be made in double sided carbon triplicate and the duplicate and triplicate receipts shall be handed over to the importer.

52. In cases where bye-laws provide for recovery of deposit for goods imported in closed parcels or boxes which cannot be opened without difficulty, damage or inconvenience to the importer, a receipt for the amount recovered as deposit shall be given in Form 19.

53. Particulars of receipts for octroi shall thereafter be posted into a Collection Register in Form 20. The entries in this register shall run in the serial order of the receipts issued and totalled at the end of the day. The register shall be signed and dated by the Naka Clerk. He shall then prepare a chalan for the day's collections in Form 21 and send it to the head office along with the remittance.

54. For octroi deposits the Naka Clerk shall prepare a chalan in Form 22 with full details of receipts issued.

55. Outdoor Inspection. — If an Octroi Inspector on checking an octroi receipt or pass, and verifying the entries therein by inspection of goods, finds that the full amount of octroi has not been paid and collects the undercharge, he shall grant the importer a receipt in Form 23.

56. (a) When an importer receives the railways receipt of goods consigned to him by Railway, and if he is required by provision in the bye-laws to take or send it to the Head Octroi Office with the invoice or in the absence of the invoice with a written declaration of the details of the consignment, the receipt and the invoice or declaration in respect of goods liable to octroi duty shall be abstracted into a Railway Invoice Register to be kept in Form 24. The railway receipt and the invoice shall be stamped with a municipal stamp and returned to the importer to enable him to obtain his goods from the railway. The declaration shall be stamped and filed in the head octroi office.

(b) The entries in the Railway Invoice-Register (Form 24) shall, where the Railway Authorities agree, be compared periodically with the Railway records by a person duly authorized by a Municipality in this behalf and a certificate of such comparison shall be recorded in the register.

57. Remittance of Collections to Head Office. —

(1) In municipalities, in which there is no Collecting Octroi Inspector, the Clerk at each Naka shall take daily to the head octroi office or the municipal office at an hour to be fixed by the Municipality, his cash or cash box, chalans duly certified by the Octroi Inspector after verification with the receipts, transit passes and Collection Register.

(2) Similarly, in municipalities where the Octroi Inspector himself takes the remittance, each Inspector shall prepare a chalan in detail showing the amount of each receipt separately and take it and his collections together with the Collection Register to the head octroi office.

(3) The entries in each of the Collection Registers and chalan of the Clerk or the Inspector shall be

examined in detail by the Octroi Superintendent. The totals of the remittances of each Naka shall be worked out and agreed with the cash tendered by the Inspector. A certificate of agreement shall be endorsed on each chalan and the collection registers under the signature of the Superintendent and the total collections brought to account as prescribed in Rule 58 below.

58. Cash shall be brought to account as follows:—

(i) If the head of the municipal office, himself or through the municipal treasurer, receives the collections, he shall enter the amounts of each chalan into a subsidiary register in Form 9 and thence carry the total to the General Cash Book and remit the amount to the Treasury or Bank in the usual way.

(ii) If the Octroi Superintendent receives the collections he shall enter them under the appropriate head in columns 1 to 5 of the Collection Register to be kept by him in Form 25. In column 6 he shall show the amount remitted to the municipal office. The register shall be closed daily and the money remitted to the municipal office with the register and a chalan in Form 26. The head of the office or the treasurer shall receive the money remitted by the Octroi Superintendent and bring it to account in his General Cash Book. He shall acknowledge receipt of the remittance in the last column of the Octroi Superintendent's Collection Register and shall retain the chalan as a voucher for his entry in the General Cash Book. The head of the municipal office or other officer duly authorised in this behalf shall check the Collection Register once a month with the Naka chalans and test the daily totals and sign the register in token of having done so.

(iii) The chalans shall be filed in order of date of receipt and the particular order of Nakas. They shall be numbered and these numbers shall be quoted in the General Cash Book or the Collection Register of the Octroi Superintendent, as the case may be.

59. Goods in Transit.—The receipt to be furnished in respect of goods in transit shall be in Form 27 and the procedure prescribed in the municipal rules shall be observed in sanctioning refunds on such goods.

60. Refund of Deposits.—The adjustment and refund, if any, of deposits in respect of goods in transit and goods which are assessed on production of invoices shall be made at the head octroi office according to the rules authorising such refunds. The applications for refunds in respect of goods which are assessed on the production of invoices shall be in Form 28 and refunds of deposits shall be watched through a register in Form 29.

61. Account Current.—(1) Whenever firms, or individuals allowed to have an account current under section 137 of the Goa, Daman and Diu Municipalities Act, 1968 being goods within municipal limits, a declaration in Form 30 signed by the Manager of the firm or individual shall be presented at the import Naka. On receipt of the declaration, the Naka Clerk shall see that the name of the Manager or individual who has signed the declaration is borne on the list of firms or individuals allowed to have an account

current and if so, he shall, on satisfying himself, see that the goods agree with the details entered in the declaration and fill up the certificate at the foot thereof. He shall grant the presenter of the declaration a pass in Form 31.

(2) He shall send the declaration to the head octroi office where it shall be examined to see that the certificate covers the details of the declaration. The declaration shall then be filed separately under the name of each firm or individual.

(3) From the declarations, an account of the amount of octroi due from each individual or firm shall be prepared in Form 32. If goods are in closed boxes or parcels and are subject to assessment on their invoice price, the amount of octroi shall be entered in the account current on receipt of invoices from the importer and after examination of the contents of the consignments. For every sum adjusted against the deposit of the importer a receipt in Form 18 shall be issued to him.

62. Terminal Tax.—The procedure laid down in the foregoing rules regarding octroi shall *mutatis mutandis* apply to the accounting, supervision and inspection of sums collected at Terminal Tax.

“63. Toll.—(i) (a) The Toll tax shall be collected by means of face value tickets. Such tickets shall be in Form 33 without counterfoils and in different colours for different rates. Each kind of tickets shall be bound in books of hundred each and shall bear consecutive numbers printed or machine-numbered and stamped with the municipal seal.

(b) A stock account of the face value tickets shall be maintained in Form 52 separately for each denomination. The stock of tickets shall be kept under proper security arrangements. At the end of each year an agreement shall be effected between the value of the opening balance of the tickets plus the value of tickets received from the press during the year and the amount realised plus the value of unused tickets. The closing balance of the unused tickets in the previous year shall be carried over, as the opening balance for the succeeding year.

(c) The tickets shall be issued to the Collection Clerk and the total value of the tickets so issued should be treated as an imprest in his name.

(d) The face value tickets issued by the Collection Clerk should be defaced by him, when issued to the tax payer, so that they may not be used again.

(ii) The daily collections shall be transcribed into a collection register in Form 34. At the close of the day, this register shall be totalled and a chalan in Form 21 shall be prepared for remittance of collections in the municipal office.

(iii) (a) Collections on account of toll tax shall be verified by the Octroi or Terminal Tax Superintendent and they shall be brought to account in the manner laid down in rules 57 and 58.

(b) A personal ledger account in the manner prescribed in rule 97 of this Code shall be maintained in the name of each clerk entrusted with the collection of the tax. The physical verification of the unused face value tickets with the clerk shall be done once a month.”;

CHAPTER VI

Taxes on Buildings and Lands and Other Taxes
and Cesses

64. Assessment List. — For the purpose of determining the demand on account of an assessed tax, an assessment list prescribed in section 111 of the Act shall be prepared in Form 35.

65. The following instructions shall be observed in the preparation, completion and authentication of the list besides those prescribed by the Act: —

(i) The arrangement of entries in the Assessment List shall be first according to wards and thereafter according to serial numbers of buildings or lands or both. A separate register for each ward may be prepared, an abstract of assessment of all wards being given in the assessment list of the last ward, or a summary register of assessment.

(ii) If each of the tenements, forming part of a property being the same number is separately assessable, such tenements shall be marked with suffixed A, B, C, etc., added on to the number of the number of the property.

(iii) If the mode of assessing the tax is different for different kinds of property the necessary particulars shall be given in the assessment list by providing additional columns in order to arrive at the correct value of the property or determine the amount of the tax leviable.

(iv) If in any case the property is exempted from the payment of the tax, the grounds of such exemption shall be given in the remarks column of the assessment list. In no case shall property, except from general taxes under the Act or rules, omitted from the assessment list.

(v) The register of objections prescribed by section 115(2) of the Act shall be in Form 36. The result of the investigation and disposal of objections shall be duly noted in the register and on the applications under the initials of the appellate officers or of the presiding officer of the Committee appointed for the purpose and any amendment in accordance with such result shall at the same time to be recorded in the columns specially provided for in the list. The totals of the list shall be taken and the list shall be authenticated and a certificate endorsed as required by the Act.

(vi) A statement of houses for which completion certificates were issued during the month shall be furnished by the department which grants permissions to the Collection Department at the end of each month. For this purpose a Register of Building Permissions in Form 37 shall be maintained by the department which grants permission. The applications for permissions shall be entered in the register in the order in which they are received. The Sanitary Inspectors and the Tax Inspectors shall also furnish monthly statement to the tax Department showing for their circles all cases of new buildings or enlargements of existing buildings noticed by them.

(vii) Every change in the demand due to any building having been constructed for the first time, rebuilt or enlarged or entirely or partially demolished shall be first entered in a register of increases or decreases to be maintained in Form 38

and shall then be incorporated in the column "Results of Appeal or Alterations" of the assessment list by necessary amendment which shall be duly attested by the head of municipal office or other officer duly authorised. In the course of this attestation the numbers of entries in the register of increase and decrease shall be quoted in the assessment list in the remarks column against the entries corrected. The difference between the original and the new assessments shall be entered in the columns "Plus and Minus" as the case may be, any excess over the original being posted in the former and any deficiency in the later column. The totals of the columns for increase and decrease shall be struck and the net increase or decrease shall be carried over to the abstract prepared at the end of the assessment list for working out the total assessment for the year.

66. Demand Register. — (i) Immediately after the assessment list has been completed and authenticated the demand register for the year shall be opened in Form 39. Where there are several wards the register may be maintained for each ward, an abstract of demand, collections, arrears, etc. of each ward being given in the register of the last ward or in a separate register in order to work out the total demand, collections, arrears, etc., for the town or city.

(ii) The entries in the demand register shall be serially arranged as in the assessment list. The arrears shall be brought forward from the previous year's register. The amount and the year to which they pertain may be entered separately if required. The column "current demand" shall be posted from the assessment list and may be sub-divided according to the instalments prescribed for payment. After the demand columns have been duly completed, a certificate signed by the head of the municipal office shall be given in each volume to the effect that he has satisfied himself that the entries of demands have been correctly brought over from the assessment list for the year and from the previous year's demand register. The column for "collections" shall be posted as the recoveries are being made from the carbon duplicates of receipts or from the entries in the collection register according to convenience. Those for remissions, writes off, etc., shall be posted from the connected documents, and brief notes of relevant sanctions shall be made against the entries concerned in the remarks column under the signature of the Tax Inspector, Superintendent or the Secretary. These postings shall be examined from time to time by the Tax Superintendent or other duly authorised officer to see that the work is done promptly. The balances, wherever outstanding, shall be worked out at the end of the year.

(iii) At the end of the year when all the necessary entries in the demand register have been made, the totals of all money columns on each page shall be cast and carried over to an abstract at the end of the register and the totals checked by a person other than the poster.

(iv) No corrections in the demand register shall be made except under the orders of the Tax Superintendent or the head of the municipal office and shall be duly attested.

67. Bills. — When demands have been posted in the demand register, bills shall be prepared in Form 40 and presented to the tax-payers. The number and

date of issue of the bill shall be quoted in the remarks column of the demand register.

68. Collection of Taxes. — (i) As soon as any sum is received by the tax collector a receipt in Form 41 duly signed and dated shall be issued out of a printed book containing the receipt form in duplicate by using double sided carbon. The carbon duplicate shall be made over to the party concerned and the original receipt shall be retained in the office for record.

(ii) When two or more instalments of taxes or other municipal dues are recoverable from a party and when payment of only one instalment is received it shall be credited against the earliest instalment due.

(iii) The particulars of each receipt issued shall be posted into a collection register in Form 42. The entries in this register shall run in serial order of the receipts issued, and be totalled at the end of the day and signed by the Tax Collector. He shall at the same time prepare a chalan in Form 21 for remittance of his collections to the Tax Department or the Municipal office as the case may be. In the chalan, he shall show merely the total receipts of each tax and the grand total of collections. The officer receiving collections shall pass an acknowledgment of their receipt in the collection register and on the last receipt.

69. Before collections are received in the Tax Department or remitted to the Treasurer, the Tax Department shall arrange that the entries in the collection register are compared with the original receipts, totals in the register are tested, agreement with the chalan figure is effected and a certificate of these checks having been applied is recorded, under the signature of the person applying the checks.

70. The daily collections of each ward or circle shall be brought to account in the manner laid down in Rule 58 for octroi collection.

71. Notices and Distress Warrants. — Notices of demand and distress warrants required to be issued under sections 146 and 147 of the Act shall be numbered consecutively and bound in books.

72. A register of notice and warrant fees shall be maintained in Form 43. Entries of demand shall be made from the notices issued and from the warrants issued or distress or attachment made.

73. The procedure for the collection and accounting of notice and warrant fees shall be the same as that prescribed for the house-tax.

74. Remissions and Writes-off. — (1) Remission of taxes shall be allowed in accordance with section 162 of the Act and the rules framed thereunder. Notices of vacancies and other applications from tax-payers in this connection and orders passed thereon by the competent authority as prescribed in the Act or in the rules and bye-laws of the Municipality, after due enquiries and report by the Tax Department, shall be filed in serial order and according to wards.

(2) All refunds in consequence of remissions duly sanctioned by competent authority and refunds of

excess recoveries of taxes shall be noted against the items concerned in the remarks column of the demand register to prevent double payments of such refunds.

75. Special Sanitary Cess. — (1) On receipt of an application from the owner or occupier requesting the municipality to arrange for the cleansing of his latrine, premises or compound, the municipality shall issue a notice in Form 44 to the owner or occupier stating that the service will be rendered from a specific date and fixing the amount of the cess to be levied according to the sanctioned scale. These notices with their counterfoils shall be kept in bound books and shall be machine numbered in a consecutive series. Where the rules provide for recovery of instalments of the cess in advance, the service shall not be commenced until the payment of the cess is made in advance. In such cases, the amount of the cess shall be presented by the applicant with his application and the service of the notice referred to above is not necessary.

(2) The demand register of the cess shall be maintained in Form 45. For the first year it shall be prepared from the notices or applications in cases of pre-payments; additions and alterations being made from time to time with reference to the notices issued and objections received during the year. For subsequent years, the demand register shall be written up from the previous year's register as finally corrected and additions and alterations shall be made during the course of the year in the same way as above.

(3) Notices from cess payers for discontinuance of the service received shall be numbered in a separate consecutive series, and filed separately. As soon as orders have been passed on a notice, the necessary alterations shall be made in the demand register in the column of demand with a note of the date from which the service is to be discontinued, and such entry shall be attested by an officer duly authorised.

(4) Reports of Sanitary Inspectors showing new services undertaken and those discontinued during a quarter shall be in Form 46. These reports shall be compared with the notices issued by the municipality or with the applications in case of pre-payments and notices received from the parties for discontinuance.

76. In case where the cess is based on the letting value or other valuation of the buildings or lands to be charged, it shall be assessed along with the taxes assessed on such letting value of valuation.

77. Special Water Rate. — A register of connections shall be maintained in Form 47 wherein the particulars of connections, etc., shall be filled from the details given in the reports of the Engineer, Water Works Superintendent or other officer in charge of water works on the applications of the parties. Each entry in the register and any change shall be attested by an officer duly authorised, in the remarks column.

78. A Meter Book in Form 48 shall be kept for all metered connections. After all the meters have been read, the book shall be sent to the municipal office before a prescribed date each month to enable the necessary entries to be made in the demand register. The Meter Book shall be returned to the water-tax department immediately thereafter.

79. Charge for Water. — (1) The demand register on account of water charges shall be kept in Form 49 and in column 4 thereof shall be quoted the serial number of the entry in the Register of Connections and below it the page and number of the Meter Book in case of metered connections.

(2) When the municipality charges for water on the basis of the size of ferrule, the number and size of ferrules shall be entered in column 6 of the demand register.

(3) When the municipality charges for water according to the quantity registered by a meter, the number of gallons shall be entered in column 6 of the demand register.

(4) When the municipality supplies water and charges for the same by compounding with the consumer for a fixed payment, the particulars of composition and the sanctioning orders shall be noted in column 6 of the demand register.

(5) When the municipality supplies water for garden, agricultural, irrigational and other non-domestic purposes and charges for the same on the area supplied with water, the area of land so watered shall be entered in column 6 of the demand register.

(6) When the municipality supplies water for building purposes otherwise than through a meter and the charges for the same are based on the actual measurements of the building work done, the measurements shall be entered in column 6. In cases in which the charges are made on the estimated value or measurements of the buildings, which are proposed to be erected, the amount of the charges shall be recovered in advance.

80. Rent of Meters. — Where rent of meters is chargeable, column 6 of the demand register shall show the number of other distinguishing mark of the meter.

81. Other Receipts. — Other receipts pertaining to water works are fees for house connections, sale of pipes and fittings, charges for repairs, sale of cindres, ashes and other rejected articles and miscellaneous receipts which shall be paid direct at the municipal office and necessary particulars shall be given in the receipt and its duplicate to admit of the transactions being easily identified. If a demand is not settled as soon as it occurs, adjustment shall be watched through the register of miscellaneous demands and collections. In respect of work for which fees are recoverable in advance, the Engineer or the Water Works Superintendent shall not entertain any applications unless they are accompanied by a receipt of the municipal officer in token of payment of the amount due.

82. Miscellaneous. — A census of the house connections shall be undertaken at least once a year by the Water Works Inspectors or other officials deputed by the municipality to see that no connections have escaped the levy of the tax. When a connection is temporarily cut off a note to this effect shall be made in the demand register but no entry need be made in the Register of Connections.

83. Tax on Vehicles and Animals. — The demand register for tax on vehicles and animals shall be kept in Form 50.

84. (1) A statement of demand containing (i) name of person liable to tax, (ii) conveyance or animal maintained, (iii) the rate of the tax leviable and (iv) the amount of tax due, shall be prepared by the Inspectors under the supervision of the Tax Superintendent and scrutinised by the Chief Officer or the Controlling Committee. After it is approved by the Committee, the demand as shown in this statement shall be posted in the demand register. Any further additions to the demand shall be made in the register from the monthly or quarterly reports from the collecting clerks or Inspectors.

(2) Notices received from persons disposing of, or ceasing to use, conveyances shall be numbered consecutively and filed separately after necessary notes as to the discontinuance of the conveyance, etc. have been taken up the demand register in support of remissions or refunds of the tax sanctioned.

85. When tax is received from the owner of a vehicle or animal, a receipt shall be issued in Form 41.

86. (1) (a) The Pilgrim tax shall be collected by means of face tickets. Such tickets shall be in Form 51 without counterfoils and in different colours for different rates. Each kind of tickets shall be bound in books of one hundred each and shall bear consecutive numbers printed or machine-numbered and stamped with the municipal seal.

(b) The tickets shall be issued to the Naka Clerk and the total value of the tickets so issued should be treated as an imprest in his name.

(c) The face value tickets issued by the Naka Clerk should be defaced by him, when issued to the tax payer, so that they may not be used again.

(2) A general stock account of the total receipts and issues of Pilgrim ticket books of each denomination shall be maintained separately in Form 52. At the close of each fair an agreement shall be effected between the value of the opening balance of tickets of each denomination plus the value of the tickets if any, received from the press and the amounts realised plus the value of unused tickets. The closing balance of the unused tickets shall, unless destroyed according to the municipal rules, be carried over as the opening balance of the next fair. If under the rules or bye-laws of the municipality, the unused tickets are required to be destroyed, they shall be destroyed under the supervision of an officer duly authorised by the municipality in this behalf and ascertain to that effect shall be recorded by him in the register.

(3) At the end of the day or whenever remittances are made during the course of the day the Naka Clerk shall prepare a chalan in Form 21 showing *inter alia* the number of tickets issued by him and the value thereof. He shall send the cash together with the chalan to the Octroi or Tax Superintendent or to the municipal office in accordance with the rules or bye-laws in force. The remittances shall be verified and the cash collections counted and brought to account in the manner laid down for octroi collections in Rules 57 and 58 above.

87. In connection with the maintenance of the Pilgrim Fund Account and the allocation of the Pilgrim tax receipts the following instructions shall be observed:—

(i) All collections of Pilgrim tax and other receipts shall in the first instance be credited to the

head "Deposits — Pilgrim Receipts" in the municipal accounts.

(ii) The Pilgrim Committee entrusted with the management of the fairs will meet all direct charges from the balance at the credit of the Pilgrim Fund Account or if there be an insufficient balance, from the advance to be obtained from time to time from the General Account of the municipality. Such advances shall be adjusted before the close of the year.

(iii) The head "Deposit — Pilgrim Receipts" referred to at (i) above shall be cleared at the end of the year, after adjusting all indirect and such other charges as may be fixed by the municipality with the approval of the Director under section 86 (c) (ii) of the Act, by transferring the balance to the Pilgrim Fund Account.

88. Tax on Dogs. — The demand and collection of a dog tax, if the tax is not collected by means of licences, shall be in accordance with the procedure laid down for the tax on vehicles and animals with suitable modifications in the headings of the forms of demand register.

89. Procedure of Collections and Accounting of Cesses. — The procedure for the (i) issue of bills, (ii) collection and remittance, (iii) posting of demand register, (iv) recovery by process, and (v) remissions and writes off prescribed for assessed taxes shall apply *mutatis mutandis* to all cesses.

CHAPTER VII

Miscellaneous Revenue

90. Licence Fees. — Licence fees shall be recovered in advance and accounted for according to Rule 91 below.

91. Licences in Form 53 shall be issued as soon as the fee or tax is paid. The amount thus collected shall be entered in a register of licences in Form 54. If necessary separate pages may be set apart for different kinds of licences.

92. Permit fees. — (1) The fees for permission for temporary erection, or for putting up any projection or for temporary occupation of any public street or other land vested in the municipality shall be payable before the permit is issued.

(2) A permit shall be issued to the applicant for permission in Form 55 and particulars shall be noted in a collection register in Form 61.

(3) On the permission being granted, the application for temporary erection on or occupation of a public street or other land vested in the municipality shall be sent to the Inspector for verification and report of the area actually used or occupied by the applicant. The Inspector shall report the date of final removal of erection or of vacating the land.

(4) The applications shall be filed in serial order of their dates of receipts with notes of permission granted and quotation of the number of receipt issued in each case.

93. The procedure for remittances, collections and check to be exercised over receipts prescribed for taxes shall be applicable to these receipts.

94. Fees and Revenues derived from Market and Slaughter Houses. — In the case of stallage or other rents of any municipal market or slaughter house, the account procedure for demand and collection of dues shall be the same as that prescribed for rents of buildings and lands with suitable modifications in the form of the demand register.

95. When fees are levied and collected departmentally they shall be recovered by means of receipts in carbon duplicate in Form 56, or, face value tickets with foil and counterfoil in different colours for different rates shall be used.

In the latter case, a stock account of the face value tickets shall be maintained in Form 54. The procedure prescribed in rule 63 (i) for keeping the account shall apply in this case also.

96. The daily remittances of collections made by the collecting clerks shall be accompanied by a chalan in Form 21 showing in details the number and value of each kind of ticket actually issued. The treasurer or other person receiving collections shall pass an acknowledgment of such remittances.

97. A personal ledger account in Form 57 shall be opened in the name of each clerk entrusted with the collection of revenue by means of face value tickets. The account shall be debited with the number and value of each kind of tickets issued to each clerk and credited with the amount of his collections paid daily into the municipal office. The balances of tickets in his hand shall be struck at the end of every month.

98. When the fees are framed out, the demand and recovery of the instalment shall be watched through a register of miscellaneous demands, in Form 68.

99. Rents of Land and Buildings, etc. — (1) A demand register for rents of lands and buildings shall be maintained in Form 58 separate pages being set apart for rents of buildings and lands. A separate number shall be allotted to each plot of land, and noted in the register. A similar procedure shall be adopted for buildings bearing municipal numbers. The arrears of rent, if any, shall be brought over from the register of the previous year.

(2) A receipt in Form 1 shall be issued to the lessee for payment of rent. The daily collections shall be recorded in a collection register in Form 59 and remitted to the office with a chalan. An acknowledgment of the treasurer or other person authorised to receive such collections shall be obtained in token of receipt of such remittances.

(3) The collections of arrears and dues shall, as soon as they are made, be posted in the rent register from the duplicates of receipts. The orders for remissions, if any, and reports regarding vacancy, etc., shall be quoted in the column provided against the entries concerned. The outstandings shall be worked out at the end of the year.

(4) The leases and rent notes obtained from lessees shall be serially numbered and filed separately for each kind of lease.

100. Miscellaneous Sales. — For recording transactions connected with miscellaneous sales effected

from time to time of distrained property, roadside trees stores and materials, produce of lands and gardens, street sweepings, night soil, land etc., a register in Form 60 shall be kept. Separate pages shall be set apart in this register for each class of sales according to the budget heads. A separate register may be maintained for recording sales of each department of the municipality.

101. An account of night soil sold shall be maintained in Form 83 the name of the purchaser and the particulars of sale being noted therein.

102. The different bids at each auction sale shall be recorded in a book of proceedings to be specially maintained which shall be signed by the officer or officers conducting the sale the amount of the bid accepted being stated in words as well as in figures. The signature of the person whose bid is accepted, shall be taken in the book of auction proceedings as a token of acceptance.

103. Recoveries effected by means of receipts in Form 1 shall be noted in the register of miscellaneous sales in Form 60 as soon as they are made. Amounts outstanding at the end of the year shall be carried forward to the register for the next year.

104. **Cattle Pound Receipts.** — (1) The accounts of cattle pound receipts shall be maintained in forms, registers and books prescribed by Government under the Cattle Trespass Act and the standing orders of Government thereunder.

(2) At such times as may be fixed by the municipality, the pound-keeper shall remit his collections to the municipal office with a chalan in duplicate. The duplicate duly receipted should be returned to the pound-keeper for his record.

105. If the municipality purchases grass for feeding impounded cattle, the pound-keeper shall maintain a stock account showing (i) the stock of grass on hand, (ii) the stock purchased from time to time, (iii) the quality issued from day to day in accordance with the prescribed scale and (iv) the balance. If the feeding of the cattle is entrusted to the pound-keeper himself he shall appropriate the whole of the feeding charges collected in accordance with the sanctioned rates. In the latter case, the pound-keeper shall deduct the feeding charges from the total collections and remit the balance to the municipality.

106. (1) The surplus sale proceeds of impounded cattle should in the first instance be credited to "deposits" in the Board's accounts, the necessary entries being made in the register of deposits.

(2) When a claim is preferred under section 273(4) of the Act for any sum credited as net surplus sale proceeds of unclaimed cattle, the original credit shall be traced in the deposit register. If, on investigation, the claim is established, the amount payable shall be paid under the written orders of the competent authority and the payment shall be brought to account direct in the General Cash Book, the payment being noted in the Deposit Register against the original entry.

(3) The surplus sale proceeds remaining unclaimed for more than fifteen days shall be adjusted by credit

to "cattle pound receipts" and debit to "deposits". These receipts shall be entered in the Cash Book as well as in the collection register to the account of the pound concerned.

107. **Garden Produce.** — (1) When garden produce is sold on credit a ledger in Form 61 shall be kept by the garden establishment and every day's sales shall be noted in the respective ledger accounts. At the end of each month bills in Form 62 (modified where necessary) shall be prepared in accordance with the schedule of rates for various kinds of garden produce fixed by the municipality. The bills thus prepared shall be entered in monthly bill register in Form 63 and presented to the parties concerned. The particulars of the bill shall be transcribed into a Register of Miscellaneous Demands in Form 68.

(2) Every payment made by a purchaser shall be duly entered in the bill register and acknowledged by means of a receipt in Form 1. The daily receipts shall be shown in a collection register in Form 59.

(3) The daily cash sale proceeds shall be remitted to the Municipal office with a chalan. The remittance shall be shown in the subsidiary register of receipts and brought to account in the general cash book.

(4) In cases where (i) the garden itself is leased out for the year or (ii) the whole produce is sold by auction in lump, the collections shall be accounted for as receipts for miscellaneous sales and the recovery watched through the demand register in Form 68.

108. **Record Room Receipts.** — (1) Every application for copies of municipal records shall, on receipt, be recorded in a register of copying fees in Form 64 and serially numbered. A receipt for the fee received shall be issued to the applicant in Form 1.

(2) After the copies of records have been made, the copying and comparing fees due as per sanctioned schedule, the cost of paper and the balance if any, due to the applicant shall be worked out and detailed on the application and thereafter transcribed into the appropriate columns of the register of copying fees. If the amount paid in advance falls short of the actual dues, the deficiency shall be recovered from the applicant before the certified copies are handed to him.

(3) The acquittance of the copyist for copying fees, if the work is done by an outsider, and of the applicant for the balance refunded to him shall be obtained on the application after the payment has been made and a receipt in Form 1 issued for the deficiency recovered.

(4) The fees shall be remitted by the Record-keeper at such intervals as the Board may prescribe. If the fees are not remitted daily, an account shall be kept by the Record-keeper showing every transaction and the balance of money with him from day to day. These receipts shall be brought to account in the day book direct or through the Collection Register of miscellaneous receipts.

(5) The applications shall be filed in consecutive order after disposal.

(6) The register of copying fees and the account of the Record-keeper shall be examined by the head of the municipal office or the officer deputed by him at frequent intervals of not less than once a month to ensure that the cash balance agrees with the account.

(7) The register of copying fees shall be renewed every year and the entries pertaining to the outstanding applications at the end of each year shall be carried forward to the next year's register.

109. Recoveries for Services Rendered. — No work for a private individual shall ordinarily be undertaken by a municipality unless its estimated cost is paid in advance. The council may levy a fee for supervision, the exact rate to be charged being fixed with reference to local circumstances.

110. When a deposit for a work or for service to be rendered is received by the municipality, it shall be accounted for under the suspense head "Deposits on account of services rendered to private individuals" and entered in the register in Form 65. On the completion of the work a bill of charges including supervision charges shall be prepared, and the deposit adjusted by debit to deposits. The supervision charges shall then be credited to the head "Miscellaneous". The charges for supervision, etc., shall be recovered in addition to the actual cost, and the balance, if any, due from or to the person concerned shall be recovered or refunded as the case may be. All outstanding accounts shall be carried forward to the next year's register.

111. Hire of Municipal Property. — A register of hire of municipal property shall be maintained in Form 66. The amount of fee due with particulars regarding the articles and the person to whom it was let on hire shall be filled in from the details in the application of the party and orders passed thereon by the competent authority. The date of return shall always be noted in the register as soon as the article is received back. At the end of the year the arrears of fees, if any, shall be carried forward to the next year.

112. A Register of Suits in Form 67 shall be maintained to watch advances made to conduct suits filed on behalf or against the municipality, recoveries of amounts due under decrees obtained from Courts and payments made under decrees.

113. Miscellaneous Demands. — The recovery of demands not otherwise provided for in these rules and all other fixed recurring demands shall be watched through the demand register in Form 68, in columns 1 to 7 of which, the demands shall be posted as they occur.

CHAPTER VIII

Establishment

114. (1) The whole establishment of the municipality shall be recorded in a scale register in Form 69 in which every appointment shall be entered under the initials of the Chief Officer a page or pages being allotted to the establishment chargeable to each item of the budget. Whenever any revision is made, the revised number of posts and scales of pay or

allowances shall be noted in the columns provided for the purpose.

(2) Temporary establishment shall be recorded separately at the end of the space allotted for the permanent establishment and shall not be mixed up with it. The period for which the temporary establishment is sanctioned and the order of sanction shall be distinctly specified in the Scale Register.

(3) All fixed recurring charges such as House rent allowance, leave and pension contributions etc., shall be recorded on a separate page of the Scale Register.

115. Pay Bills. — The pay of the establishment of a municipality shall not be drawn or paid before the first working day of the month succeeding that during which it has been earned, provided that if the first two days (including Sunday) happens to be holiday Govt. may, at their discretion order that payment be made on the last working day of the month.

116. (1) Pay bills for each department of the municipality shall be prepared in Form 70 and signed by the Chief Officer. They shall be divided into convenient sections and the totals worked out separately for each section.

(2) The details by names should without exception be given in the bill in cases in which the incumbent is a subscriber to the Provident Fund.

(3) The following instructions shall be observed in preparing the pay bills:—

(a) The pay, acting and leave allowances, whether drawn or not, shall be entered in columns 3 to 6. Pay, officiating pay and leave salary, now drawn but held over for future payment shall be entered in column 7, the reason for doing so, being briefly noted in the remarks column. When the amount is redrawn on a supplementary bill, reference to that bill shall be given in the original bill from which the charge was withheld and *vice versa*. Deductions on account of fines, provident fund, income-tax and other recoveries, if any, shall be distinctly specified and shall be shown in the columns provided for the purpose, and the net amount payable to each person shall be entered in column 12.

(b) When salary is drawn for a broken period of the month, the reasons why this has been done, the period for and the rate at which it is drawn shall be distinctly entered in column 1 under the name of the incumbent.

(c) Officers absent on leave or on deputation or under suspension shall be clearly shown as such in the monthly pay bills and officiating arrangements that may have been made shall be noted. An absentee statement in Form 71 shall also be attached to the bills.

(d) Arrear pay shall not be drawn in the ordinary monthly bill, but should be drawn in separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order granting with retrospective effect a new allowance. Such bills may be paid at any time and may include as many items as are necessary.

(e) The pay of all temporary establishments shall be billed for separately in the same form, the sanction being quoted.

(f) The pay of labourers, workmen, etc., shall not be drawn in the regular pay bill from but only on muster rolls.

(g) Fixed monthly recurring charges, e.g., house rent, conveyance allowance, contingent or stationery allowances of clerks, shall be drawn on salary bills along with the pay of the officers concerned.

(h) To the first bill in which a periodical increment certificate in Form 72 signed by the authority empowered to sign the pay bill shall be appended.

(i) The total amount of income-tax deducted from pay bills shall be credited to Government.

117. Distribution of Pay. — (1) When the pay bill has been drawn the money shall be promptly disbursed to the payees concerned and their acquittances obtained in the last column of the bill. If the payee does not present himself before the end of the month his pay shall be refunded by short drawal in the next bill and redrawn when he presents himself. For amounts drawn but not paid during the month, a register shall be maintained in Form 16 to watch payments.

(2) The officer signing the pay bills shall see that all salaries drawn on bills signed by him are disbursed to the proper recipients, and their acquittances obtained for the same. If, in any case, it is impracticable to get the payees' receipts on the bill itself, a separate acquittance shall be taken and attached to the bill.

118. Provident Fund and Pension. — (1) The account of each subscriber to the Provident Fund, shall be kept separately and shall show the amount of his subscription, the municipal contribution and the interest accrued thereon.

(2) As soon as possible after the closing of the financial year, each subscriber shall receive from the Chief Officer a statement of his account showing the opening balance, deposits and withdrawals during the year and the closing balance with interest made up to 31st March. Subscribers shall satisfy themselves as to the correctness of these statements, and unless errors are brought to the notice of the Chief Officer within one month from the date of the receipt of the statement, the Municipality shall not be responsible for any amounts not included in the account.

(3) For subscribers to Provident Fund a Provident Fund ledger in Form 73 and broad sheet in Form 74 shall be maintained and written up in accordance with the following instructions: —

(a) Amounts credited or debited to the Provident Fund shall be posted in the Provident Fund ledger as soon as practicable but not later than the last day of the month in which the transactions take place.

(b) The entries of interest in the ledger shall, except in cases provided in (4) below, be made once a year only.

(c) As soon as possible after the close of the month, the balance at the credit of the account

shall be entered in column 15 of the ledger, and carried into the broad sheet.

(d) At the close of the year the columns of the broad sheet be totalled and the interest earned shall be calculated and entered in column 8 of the ledger.

(4) When an account is closed in the Provident Fund ledger, any amount at its credit shall be dealt with in accordance with the rules framed by the municipality on this account.

(5) The recovery of advances from the Provident Fund shall also be watched through the Provident Fund ledger in Form 73.

(6) A Provident Fund Cash Book shall also be maintained in Form 74-A to show the balance at the credit of the Provident Fund Account.

119. (1) If a municipality has established a Pension Fund, the contribution to such a fund by the municipality and the interest earned on the fund shall be adjusted in the municipal accounts on the due dates, and the contribution payable, if any, by municipal officers or servants shall be recovered monthly by deduction from their pay bills.

(2) In order to watch the payment of pension bills a register in Form 75 shall be maintained in which a separate page shall be allotted for each pensioner. The amount of pension shall be noted at the top of each page and against the month for which pension is paid the date of payment and the voucher number only shall be noted under the initials of the Chief Officer or the Secretary.

CHAPTER IX

Contingent and other Charges

120. All contingent charges shall be drawn on a bill in Form 15 or 76. They may be paid from the permanent advance in the first instance and billed for subsequently by the head of the office or they may be preferred by the supplier himself through the head of the office on a bill form supplied by the municipal office. The requisitions issued by the municipality shall always be attached to these bills.

121. (1) The head of the office may, with the sanction of the Council, be allowed a fixed sum as permanent advance to meet emergent payments which have to be made before the money can be drawn on a contingent bill. The amount shall be fixed on the basis of the probable requirements of a month.

(2) Each holder of a permanent advance shall, on first receiving it and thereafter on the 1st of April in each year, sign an acknowledgment in the following terms:

"I acknowledge to have in my possession a permanent advance of Rs. which sum is due from and is to be accounted for by me".

On transfer of charge of an office, a similar acknowledgment or the full amount shall be signed by the relieving officer and shall be filed.

(3) Each officer holding a permanent advance shall maintain a permanent advance account in Form 77 in which shall be entered the items of the expenditure as they occur. A receipt in support of each item paid shall be obtained from the payee.

When the permanent advance begins to run low and in any case at the end of the year a recoupment bill in Form 76 shall be drawn up grouping the items under the major and detailed head of account to which they are debitable, and supported by duly receipted sub-vouchers. This bill duly signed by the officer responsible for the permanent advance in token of its correctness shall be forwarded to the Chief Officer or the controlling committee for sanction.

122. Inter-Departmental Transfers. — (1) In the case of work done by a municipal workshop or stores department or other authorised transfers, the officer in charge shall, if the adjustment is to be made by book transfer, prepare a monthly bill showing the quantity and price of work done or stores supplied and forward it in duplicate to the officer served who, on approving the bill, shall countersign both and return one copy to the supplying officer. The supplying officer shall on return of the bill forward it to the account office for adjustment.

(2) Where there is a central stores department, all the purchases shall in the first instance be debited to a suspense head "stores advances", and immediately be brought to account in the Journal of Receipts of Stores (Form 78) and also on the receipt side of the stores ledger (Form 82). Issues as they are made to the departments concerned shall be noted in the Journal of Issues of Stores (Form 78) and also on the debit side of the Stores Ledger (Form 79). All orders for the supply of stores shall be issued by means of requisitions in Form 80 signed by the head of the department. The suspense head "stores advances", shall be cleared at the end of each month, by debit to the departments concerned after return by them of the bills duly countersigned as stated in (1) above and credit to the suspense head "stores advances".

123. Stamp Account. — A stamp account showing the purchases and issues of stamps shall be maintained in Form 81. The balance of stamps on hand shall be verified once a month by an officer duly authorised, who shall make a note of such verification in the register under his signature.

CHAPTER X

Stock and Stores Accounts

124. (1) A list of all movable property of a permanent or durable nature such as engines or machines, conservancy and road watering carts, lamps, lampposts, meters, furniture, etc., shall be recorded in a register of movable property in Form 82 under the initials of the Chief Officer or the Secretary or in the case of the departments under the direct supervision of the Municipal Engineer or water works superintendent under the initials of that officer. When the property is disposed of finally by sale or otherwise the particulars of disposal shall be entered in columns 8 to 12 under the initials of the officer aforesaid. This officer shall be responsible that the register is a complete record of the movable property belonging to the Council.

(2) The register of movable property is intended to be a permanent record and shall be kept under the personal supervision of the Chief Officer or

Engineer as the case may be. Articles of different descriptions shall not be shown promiscuously together but separate pages shall be allotted, according to requirements, to each kind of property, sufficient space being left between each set of entries to admit of subsequent transactions being recorded. When a new register is started the existing stock should, after careful verification, be distinctly shown as «opening balance on » so as to be clearly distinguishable from subsequent purchase.

125. (1) For stores such as bhusa (bran), gram, disinfectants, oil, glass chimneys, coal, spare parts of machinery, etc., which are consumable, stock books shall be kept by the officers in charge of the departments in Form 83 in which a separate page or pages according to requirements, shall be allotted to each kind of article.

(2) The stock shall be closed monthly and the balances verified by the officer who keeps the book.

(3) When coal is purchased at rates inclusive of carting charges up to the destination, the quantity received shall be brought to account in form 83 and paid for accordingly. When coal is purchased at invoice rates for delivery at the colliery and railway freight and cartage are paid by the municipality separately, entries in the stock book shall be made through a Register in Form 84. Every consignment shall be weighed at the destination and the deficiency if any, on the quantity shown in the invoice shall be noted in columns 3 to 5 of Form 84.

126. Lighting Account. — The receipts and issues of kerosene oil in tins shall be accounted for in Form 83. In addition, a register shall be maintained in Form 85 to show the details of daily issues. This register shall be closed monthly and the balances verified and certified by the Chief Officer or the Secretary or other officer duly authorised. To enable the Board to exercise a check upon the quantity of oil consumed, a scale register shall be prepared showing the quantity of oil consumed, in a given time by lamps of different patterns in use in the municipality. The Chief Officer or other officer in charge shall periodically check the consumption of oil according to this scale.

127. (1) A register shall also be maintained in Form 86 to show the number of electric lights maintained by the municipality for street lighting. The orders regarding the changes in the number of lights shall be quoted in the remarks column of the register.

(2) In cases where electrical energy is paid for according to the number of units consumed a register shall be maintained in Form 86A to record the monthly meter readings.

128. Live Stock Register. — A register of live stock shall be maintained in Form 87. The register shall be written up every year and as new purchases or writes-off are made.

129. Fodder Account. — An account of the receipts and issues of fodder (kadba, green grass, oilcake, etc.) shall be maintained in Form 88. The account shall be closed every month and the balance verified and certified by an officer duly authorised at least once a quarter.

130. Account of Receipt Books.—An account of all the receipt books, ticket and licence forms, etc., brought to stock by the Municipality shall be maintained in Form 89. The following instructions regarding the maintenance of the accounts shall be strictly observed:—

(1) The stock of receipt books, tickets, licences, etc., shall be in the personal custody of the head of the office who shall maintain an account thereof in Form 89. Receipt books, etc., pertaining to different departments shall be recorded on different pages.

(2) As soon as the books are received from the press, the total number of receipts contained in each book shall be examined and certified by the Chief Officer, or the Secretary, on the last page of the book. The receipts shall be stamped with the municipal seal at the time of issue of the books.

(3) No receipt book, etc., shall be issued to the collection staff unless it is immediately required for use. Fresh issues shall not be made until after the completed books are returned and when this is not always possible the return of the books immediately after completion shall be watched separately.

(4) The note of every issue of a receipt book, etc. in the Register and its return after completion shall be attested by the collection clerk.

(5) The books shall be issued in serial order, the number of receipts contained therein being also noted in the register.

(6) Unless the partly use receipt books are brought into use during the next year, the unused receipts shall be cancelled at the close of the year and an endorsement to that effect shall be made by the head of the municipal office.

(7) On return of the completed books, the entries therein shall be carefully scrutinised by the Chief Officer or some other officer duly authorised by him and the counterfoils therein shall be counted to see that none have been removed and a certificate to this effect shall be recorded on the reverse of the last counterfoil. Erasures and corrections shall be critically scrutinised and the used books shall be kept in the personal custody of the Chief Officer.

131. The procedure prescribed in the above rule shall apply *mutatis mutandis* to any commercial undertaking of a municipality, e.g. Press accounts.

132. Petrol Accounts.—The petrol account of a municipality shall be maintained in Form 90. A motor vehicle account shall also be maintained in Form 91 to enable controlling officers to scrutinise the expenditure on petrol consumption. The purchases of motor accessories shall be accounted for separately, separate accounts of the articles being maintained in Form 83 for each motor vehicle.

133. Scrutiny of Bills.—Before any bill of purchase of stores is passed for payment, the officer concerned shall see that the articles billed for have been entered in the appropriate stock account or property register, and that a reference to the entry in the register is quoted in the bill. The officer passing

the payment order shall be responsible for seeing that this rule is carried out.

134. Registers of Immovable Properties.—All immovable properties other than lands shall be entered in the Register of Immovable Properties in Form 92. All lands transferred by Government, purchased or acquired by the Municipality shall be entered in the Register of Lands in Form 93.

135. Verification of Property.—All movable and immovable properties as recorded in the stock books, register of movable property and the register of immovable property (Form 92) shall be verified annually. The verifying officer shall initial the entries in the registers, and furnish a certificate indicating the results of his verification. Any serious discrepancies shall at once be reported to the President.

CHAPTER XI

Public Works

136. Plans and Estimates.—(1) For every new work or work of repairs, detailed plans and estimates shall be prepared by the Engineer or other qualified officer and shall be approved and sanctioned by the Council, or other authority empowered in this behalf, before provision therefor is made in the annual budget. In cases of emergency, however, this rule may be relaxed and works carried out immediately; but the estimates shall be prepared and sanctioned by the competent authority at the earliest possible date thereafter. The estimates shall be in the form used by the Central Public Works Department.

(2) The estimates for each work shall bear an endorsement of sanction quoting the number and date of the resolution under the signature of the President.

(3) The rate provided in the estimates shall not ordinarily exceed those in the schedule of rates prepared under sub-rule (9) of this rule. If, however, a higher rate is provided, the reasons for the variation shall be given in a foot-note in order to enable the sanctioning authority to approve the higher rate.

(4) Deviation from the original estimates shall not be made without the sanction of the authority which approved them in the first instance and any deviation sanctioned shall be noted in the estimates over the signature of the officer competent to sanction such deviation.

(5) A revised estimate shall be prepared when the original estimate is likely to be exceeded by more than 10 per cent, or where a change of design or plan is proposed, or for a renewal of a work which was abandoned after partial execution and shall be submitted for approval as if it were an original estimate.

(6) Additional items of work which are not contingent on the proper execution of the work and which are subsequently found to be necessary shall be covered by a supplementary instead of a revised estimate and shall be supported by a full report of the circumstances which rendered them necessary.

(7) The authority granted by a sanction to an estimate shall be looked upon as strictly limited to the precise object for which the estimate was intended to provide; and accordingly any anticipated

or actual savings on a sanctioned estimate for a definite work shall not, without special authority, be applied to carry out any additional works, not contemplated in the original plan and estimate for the work.

(8) The provision for contingencies, if any, provided in a works estimate shall be utilised only to meet unforeseen unavoidable expenditure incidental to the main project.

(9) Ordinarily the schedule of rates as adopted by P.W.D. for Goa shall be adopted by each council. In respect of items not provided for in the P.W.D. schedule of rates, a subsidiary schedule in form 94 shall be prepared by the Engineer and approved by the Council. These rates shall be reviewed periodically and approved by the council at the beginning of each year.

(10) When a work is to be carried out as a piece work, an agreement shall be entered into with the contractor regarding the rate only and without any reference to the total quantity of work to be done. The rates shall not exceed those in the sanctioned estimates. If petty works are to be carried out as job works, the detailed rates or quantities need not be shown.

137. Contracts. — (1) The contractor's bills shall be prepared in Form 95 and shall furnish full particulars of the work done so as to admit of the items being identified and checked by a comparison with the estimate.

(2) In municipalities where there is an Engineer the bill shall be checked by that officer with the measurement book and other records and if in order, shall be passed on to the municipal office for payment. In other cases this check shall be exercised by the Chief Officer or other officer duly authorised.

(3) The final bill shall be distinctly marked as such and shall be checked by the municipal accountant before payment with reference to connected documents (e.g., contract deed, sanctioned estimate and measurement book) and with reference to the corresponding entries in the register of works.

138. Departmental Labour. — (1) When any work is done by daily labour a muster roll shall be maintained in Form 96 by the officer in charge of the work and shall be written up daily.

(2) A report in Form 97 shall be submitted by the subordinate in charge of the work every morning to the Engineer and the Chief Officer showing the details of the labour employed. This report shall be used in the Engineer's and the Account office to check the muster-roll when presented for payment. Labour employed daily as shown in these reports shall be teste checked as often as practicable by the Engineer, or Chief Officer who shall attest the musters in token of such check.

(3) When the muster is closed, the work turned out shall be measured and recorded in the muster-roll in terms of items given in the sanctioned estimate. When the work turned out is not susceptible of detailed measurements, such measurements may be dispensed with and payments may be made on the certificate of the officer in charge of the work to the effect that the work turned out is commensurate with the amount spent shown thereon.

(4) A separate muster roll shall be maintained for each work which has been separately estimated for. All forms of the muster shall bear the name of the work for which the muster is issued and shall be numbered and stamped with the Municipal seal and signed by the Engineer or where there is no Engineer by the Chief Officer, before issue. An account of such forms issued shall be maintained in the office of issue.

139. Measurement Books. — (1) All works done whether by contract, piece work or daily labour, and materials received which can be counted or measured shall be counted or measured and the count or measurement shall be entered in the measurement books in the form in use in the Central Public Works Department.

(2) The measurement books shall be numbered serially and when completed shall be filed in the municipal office, where their return shall be watched through the stock book.

(3) When a bill is passed the connected entries in the measurement book shall be crossed over, and cross references given in the bill and in the measurement book.

(4) The measurements recorded in the measurement book shall be checked by the Engineer or where there is no Engineer by the Chief Officer, or other officer duly authorised and the measurement book signed by him. These calculations in the measurement books shall be checked in the Engineer's and in the Account Offices.

140. Completion Reports. — When a work is finished, a completion report shall be given by the Engineer, or by the Chief Officer where there is no Engineer to the effect that the work has been satisfactory done in accordance with the sanctioned plan and estimate. In case of contract works the final bill shall not be paid without the completion report.

141. Register of Works. — For every work undertaken by the Council, the estimated cost of which does not exceed Rs. 2,000 an account shall be kept in a register in Form 98.

142 (1) The accounts of all works other than those mentioned in the preceding rule shall be kept in Form 99 in which the expenditure shall be recorded duly classified according to the several heads shown in the estimates. All items, the total estimated cost of which does not exceed Rs. 500 may however be grouped under one sub-head "Miscellaneous".

(2) The quantity of work done and the amount paid shall be recorded from the bills as they are passed for payment. When a work is completed a double red line shall be drawn below the entries and the following note made in the register and duly dated: —

"Work completed and completion certificate furnished on."

143. Materials Account. — (1) For road materials such as road metal, etc. a stock account shall be kept in Form 100 in which a separate page or pages according to requirements shall be allotted to each kind of material.

(2) The stock account shall be closed every year and the balances verified and certified by the Engineer or the Chief Officer.

(3) All surplus materials after the completion or abandonment of a work and all old materials of a work which is demolished shall be recorded in the stock account in Form 100 through which their subsequent disposal shall be watched.

144. Register of Tools and Plant. — (1) A register of tools and plant shall be maintained in Form 101 in suitable sections (i) Plant and Machinery, (ii) Instruments, and (iii) tools and petty miscellaneous articles.

(2) No entry shall be made in this register for the issue of articles on works done departmentally or by contract. Issues and returns of all articles shall be watched through a separate register in which the signatures of the persons concerned shall be obtained at the time of issue and return of the articles.

145. Water Works and Drainage Accounts. — The water works and drainage accounts of a municipality shall be maintained in the manner and forms prescribed by Government from time to time.

CHAPTER XII

Debt Heads

146. Investments. — A record of all investments shall be maintained in a register of investments in Form 102. Each entry therein shall be attested by the Chief Officer. Government securities shall be kept distinct from other investments. The investments of Provident and other Trust Funds shall be kept distinct from the General Fund, a separate page or pages being allotted for the purpose.

147. Loans. — (1) All loans received by the Municipality from Government shall be recorded each on a separate page in a register of loans in Form 103, each instalment of the loan, as it is taken, being recorded in column 4 and each entry in the register being attested by the Chief Officer.

(2) (a) Where a loan is raised in the open market and is repayable by means of a sinking fund, a separate account shall be maintained in Form 103A. Payments shall be made into the sinking fund, as soon as they fall due and the balance shall be invested in public securities. The adequacy of the sinking fund shall be watched and certified every year.

(b) A separate Cash Book in Form 104 showing on the receipt side the opening balance, if any, the annual instalments, interest on instalments, etc., and on the payment side the cost of the purchase purpose of securities and other payments shall be maintained in Form 104.

(c) Where a loan is raised by issuing debentures a separate register for the debentures so issued shall be maintained in Form 104-A.

148. Advances. — An account of advances shall be maintained in Form 105. All balances outstanding at the end of the year shall be worked out and carried over to the register of advances of the next year.

149. Deposits. — (1) All deposits received and refunded by the municipality shall be recorded in a register in Form 105 separate registers or sets of pages in the same register being, if necessary, allotted for different kinds of deposits, e.g., contractor's deposits, deposits for works done for private individuals, and other miscellaneous deposits.

(2) The outstanding balance of each deposit at the end of the year shall be carried over to the Register of the next year. Deposits received during the year shall then be entered in the proper part of such register as each transaction occurs. The total amount of deposits received, and the refunds made, during the year shall be agreed with the total credits and debits under the head «Deposits» in the classified abstracts.

150. The deposit balance shall not be drawn upon to meet charges debitable to the general revenues of the municipality, provided that in the following cases, the amounts of unclaimed deposits shall lapse at the close of March of each year, and be credited to the municipality under the head "Miscellaneous — other items — lapsed deposits": —

(i) Deposits not exceeding one rupee unclaimed for one whole account year.

(ii) Balances not exceeding one rupee of deposits partly repaid during the year closing.

(iii) Deposits remaining unclaimed for more than three complete account years.

(iv) Surplus sale proceeds of distrained goods not claimed within one year from the date of credit in the municipal accounts.

(v) The net sale proceeds of impounded cattle not claimed within three months from the date of sale.

Refund of lapsed deposit when made from the general balance shall be noted against the original entry of lapse in the deposit register.

151. Security Deposits. — A separate register shall be maintained in Form 106 of all security and other deposits not paid to the Municipality in cash, viz. savings bank deposits, Government promissory notes, municipal and other debentures, etc. The balances of all securities as shown in this register shall be verified annually and a certificate of such verification recorded under the signature of the President or the Chairman of the Managing or Standing Committee.

CHAPTER XIII

Audit of Accounts

152. Audit of Accounts. — The Auditor shall conduct the audit of the accounts of the Municipal Council soon after the close of the financial year;

The auditor may conduct the audit by deputing any person authorised by him (but not lower in rank than the Dy. Director of Accounts).

The auditor shall send his report not later than 30th September each year to the Director of Municipal Administration, with a copy of the audit report to the Chief Officer of the municipality concerned.

M. A. CODE FORM 1

[Rules 11, 99(2), 103, 107(2), 108(1), 108(3)]

Municipality.

General Receipt.

Book No.

Receipt No.

Received from

a sum of Rs. ()

on account of

Date

Signature of Collection Clerk.

M. A. CODE FORM 2

[Rule 24]

Budget Estimate for 19 -19

Summary (in whole rupees).

Headings	Actuals for 19 -19	Original budget for 19 -19	Revised Budget for 19 -19			Budget for 19 -19
			Actuals for 9 months	Probables for 3 months	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part I— General (Revenue) Account—						
(i) Opening balance
(ii) Receipts
(iii) Expenditure
(iv) Closing balance
Part II— Capital Account—						
(i) Opening balance
(ii) Receipts
(iii) Expenditure
(iv) Closing balance
Part III— Extraordinary and Debt and Suspense Accounts—						
(i) Opening balance
(ii) Receipts
(iii) Expenditure
(iv) Closing balance
Parts, I, II and III— Consolidated—						
(i) Opening balance
(ii) Receipts
(iii) Expenditure
(iv) Closing balances *

* Details of closing balance ---

- (1) Cash in hand.
- (2) Cash in banks and in treasury.
- (3) Fixed deposits.
- (4) Investments in Securities.

Accountant.

Chief Officer.

President.

GENERAL (REVENUE) ACCOUNT—PART I—*contd.**Detailed Estimate for the year 19 -19 .*

Serial No.	Heads of Account	Actuals for 19 -19		Original Budget for 19 -19	Revised for 19 -19		Total	Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
		19 -19	19 -19		Actuals for 9 months	Probables for 3 months			
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward								
	<i>Receipts—contd.</i>								
	C—Revenue derived from Municipal Properties and Powers apart from Taxation— <i>concl.</i>								
4	Income from Medical Institutions								
5	Income from Veterinary Dispensary								
6	Income from Markets								
7	» » Slaughter House								
8	» » Stables								
9	Licence fees (as per appendix)								
10	Notice fees								
11	Warrant fees								
12	Other items (as per appendix)								
	Total, C								
	D—Grants and Contributions—								
1	From Government—								
	(i) For Secondary Education								
	(ii) For Technical Education								
	(iii) Medical								
	(iv) Veterinary								
	(v) For other purposes (to be specified) —								
	(a)								
	(b)								
	Total, D 1								
2	From Local Funds—								
	(i) For Secondary Education								
	(ii) For Technical Education								
	(iii) Medical								
	(iv) Veterinary								
	(v) For other purposes (to be specified) —								
	(a)								
	(b)								
	(c)								
	Total, D 2								
	Carried over								

GENERAL (REVENUE) ACCOUNT—PART I—*contd.**Detailed Estimate for the year 19 -19 .*

Serial No.	Heads of Account	Actuals for		Actuals for		Original Budget for		Revised for 19 -19 .		Total	Budget for 19 -19 .	Explanation for increases or decreases (columns 8 and 9)
		19	-19	19	-19	19	-19	Actuals for 9 months	Probables for 3 months			
1	2	3	4	5	6	7	8	9	10			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

Brought forward ...

*Receipts — conclud.***D.—Grants and Contributions—*conclud.*****3 From other sources —**

(i) General

(ii) Educational { Secondary
Technical

(iii) Veterinary

(iv) Medical

(v) For other purpose (to
be specified) —

(a)

(b)

(c)

Total, D 3

Total, D

E. — Miscellaneous —1 Interest from Municipal In-
vestments2 Conservancy receipts other
than taxes

3 Copying and comparing fees ...

4 Supervision charges on ac-
count of work done for private
individuals.

5 Sale-proceeds of old stores ...

6 Workshop receipts

7 Sale-proceeds of Voters' lists
and other Municipal publica-
tions.

8 Process fees and legal costs ...

9 Contributions from the pilgrim
tax fund10 Other receipts (to be speci-
fied) —

Total, E

Total, Revenue

Total, Revenue including open-
ing balance

GENERAL (REVENUE) ACCOUNT—PART I—*contd.*

Detailed Estimate for the year 19 -19 .

Serial No.	Heads of Account	Revised for 19 -19 .					Budget for 19 -19 .	Explanation for increases or decreases (columns 8 and 9)
		Actuals for 19 -19 .	Actuals for 19 -19 .	Original Budget for 19 -19 .	Actuals for 9 months	Probables for 3 months	Total	
1	2	3	4	5	6	7	8	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	<i>Expenditure</i>							
	A.—General Administration and Collection Charges—							
	General Administration—							
	(i) Permanent Establish- ment (as per Appendix)							
	(ii) Temporary Establish- ment (as per Appendix).							
	(iii) Travelling Allowance							
	(iv) Contingencies ...							
	(v) Cost of printing forms							
	(vi) Miscellaneous (to be specified) —							
	(a) ...							
	(b) ...							
	(c) ...							
	Total							
	2 Collection of taxes—							
	(a) Octroi or Terminal tax							
	(i) Establish- ment (as | Permanent per Ap- | Temporary pendix)							
	(ii) Contingencies ...							
	(iii) Printing charges ...							
	(iv) Construction of and re- pairs to Nakas ...							
	(v) Other items (to be spe- cified) —							
	(a) ...							
	(b) ...							
	(c) ...							
	Total, Octroi							
	(b) Toll—							
	(i) Establish- ment (as | Permanent per Ap- | Temporary pendix)							
	(ii) Contingencies ...							
	(iii) Printing charges ...							
	(iv) Construction of and re- pairs to Nakas ...							
	(v) Other items (to be spe- cified) —							
	(a) ...							
	(b) ...							
	(c) ...							
	Total, Toll							
	Carried over							

GENERAL (REVENUE) ACCOUNT—PART I—*contd.*

Detailed Estimate for the year 19 -19 .

Serial No.	Heads of Account	Revised for 19 -19 .						Budget for 19 -19 .	Explanation for increases or decreases (columns 8 and 9)
		Actuals for 19 -19 .	Actuals for 19 -19 .	Original Budget for 19 -19 .	Actuals for 9 months	Probables for 3 months	Total		
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward ...								
	<i>Expenditure — contd.</i>								
	B.—Public Safety— <i>contd.</i>								
2	Lighting—								
	(i) Establish- ment (as per Ap- pendix) { Permanent Temporary								
	(ii) Contingencies ...								
	(iii) Purchase of Kerosene oil ...								
	(iv) Purchase of lamps and other materials ...								
	(v) Electric lights and fix- tures ...								
	(vi) Cost of energy utilised								
	(vii) Miscellaneous (to be specified) —								
	(a) ...								
	(b) ...								
	(c) ...								
	Total, Lighting ...								
3	Rewards for the destruction of wild animals and snakes ...								
4	Charges for the destruction of stray and rabid dogs ...								
5	Removal of prickly pear and rank vegetation ...								
6	Other items (to be specified)—								
	(a) ...								
	(b) ...								
	(c) ...								
	Total, B ...								
	C.—Public Health and Conve- nience ...								
1	Water Supply—								
	(i) Maintenance and repairs (as per Water Works accounts) ...								
	(ii) Other items (to be spe- cified) —								
	(a) ...								
	(b) ...								
	(c) ...								
	Total, Water Supply ...								
2	Drainage—								
	(i) Maintenance and repairs (as per Drainage accounts) ...								
	(ii) Other items (to be spe- cified) —								
	(a) ...								
	(b) ...								
	(c) ...								
	Total, Drainage ...								
	Carried over ...								

GENERAL (REVENUE) ACCOUNT—PART I—contd.

Detailed Estimate for the year 19 -19 .

Serial No.	Heads of Account	Revised for 19 -19 .							Explanation for increases or decreases (columns 8 and 9)
		Actuals for 19 -19 .	Actuals for 19 -19 .	Original Budget for 19 -19 .	Actuals for 9 months	Probables for 3 months	Total	Budget for 19 -19 .	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10
	Brought forward ...								
	Expenditure — contd.								
	C.—Public Health and Convenience — contd.								
9	Vaccination								
	(i) Establish-ment { Permanent Temporary								
	(ii) Contingencies ...								
	(iii) Cost of vaccine ...								
	Total, Vaccination ...								
10	Charges on account of Epidemics —								
	(i) Establish-ment (as per Appendix). { Permanent Temporary								
	(ii) Cost of serums, etc ...								
	(iii) Disinfectants ...								
	(iv) Contingencies ...								
	(v) Miscellaneous ...								
	Total, Epidemics ...								
11	Burial Grounds —								
	(i) Establish-ment { Permanent Temporary								
	(ii) Contingencies ...								
	(iii) Miscellaneous ...								
	Total, Burial Grounds ...								
12	Market and Slaughter Houses —								
	(i) Establish-ment { Permanent Temporary								
	(ii) Contingencies ...								
	(iii) Miscellaneous ...								
	Total, Markets and Slaughter Houses ...								
13	Public Washing Places —								
	(i) Establish-ment { Permanent Temporary								
	(ii) Contingencies ...								
	(iii) Miscellaneous ...								
	Total ...								
	Carried over ...								

GENERAL (REVENUE) ACCOUNT—PART I—*contd.**Detailed Estimate for the year 19 -19*

Serial No.	Heads of Account	Revised for 19 -19						Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
		Actuals for 19 -19	Actuals for 19 -19	Original Budget for 19 -19	Actuals for 9 months	Probables for 3 months	Total		
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward								
	<i>Expenditure</i> — <i>contd.</i>								
	C.—Public Health and Con- venience— <i>contd.</i>								
14	Cattle-pounds —								
	(i) Establish- ment { Permanent Temporary								
	(ii) Contingencies ...								
	(iii) Feed of Animals ...								
	(iv) Remuneration to pound- keepers ...								
	(v) Repairs to pounds ...								
	(vi) Miscellaneous ...								
	Total								
15	Dak Bungalow and Sarais —								
	(i) Establish- ment { Permanent Temporary								
	(ii) Contingencies ...								
	(iii) Repairs ...								
	(iv) Miscellaneous ...								
	Total								
16	Public Halls —								
	(i) Establish- ment { Permanent Temporary								
	(ii) Contingencies ...								
	(iii) Repairs and equipment								
	(iv) Miscellaneous ...								
	Total								
17	Public Gardens —								
	(i) Establish- ment { Permanent Temporary								
	(ii) Contingencies ...								
	(iii) Maintenance of Roads and footpaths ...								
	(iv) Repairs to fences and properties ...								
	(v) Miscellaneous ...								
	Total								
18	Agriculture —								
	(i) Establish- ment { Permanent Temporary								
	(ii) Contingencies ...								
	(iii) Miscellaneous ...								
	Total								
	Carried over								

GENERAL (REVENUE) ACCOUNT — PART I — *contd.*

Detailed Estimate for the year 19 -19 .

Serial No.	Heads of Account	Revised for 19 -19 .							Explanation for increases or decreases (columns 8 and 9)
		Actuals for 19 -19 .	Actuals for 19 -19 .	Original Budget for 19 -19 .	Actuals for 9 months	Probables for 3 months	Total	Budget for 19 -19 .	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8	9	10
	Brought forward								
	<i>Expenditure — contd.</i>								
	C.—Public Health and Con- venience — <i>concl'd.</i>								
19	Experimental Cultivation —								
	(i) Establish- { Permanent ment { Temporary								
	(ii) Contingencies								
	(iii) Purchase and up-keep of live stock								
	(iv) Repairs to fences, pumps and properties								
	(v) Miscellaneous								
	Total								
20	Public Works —								
	(a) (i) Establishment (as per appendix)								
	(ii) Tools and Plant (or- dinary)								
	(iii) Contingencies								
	(b) Repairs to buildings (as per appendix)								
	(c) Repairs to Roads (as per appendix)								
	(d) Repairs to other works (as per appendix)								
	(e) Miscellaneous (to be specified) —								
	(a)								
	(b)								
	(c)								
	Total, Public Works								
	Total, C								
	D.—Public Instruction —								
1	Primary Education (contribu- tion to the School Board) ...								
2	(a) Secondary Education —								
	(i) Establishment (as per appendix)								
	(ii) Contingencies								
	(iii) Contributions								
	(b) Technical Education —								
	(i) Establishment (as per appendix)								
	(ii) Contingencies								
	(iii) Stores and equipments								
	(iv) Contributions								
	(v) Miscellaneous								
	Carried over								

GENERAL (REVENUE) ACCOUNT — PART I — *concl'd.**Detailed Estimate for the year 19 -19 .*

Serial No.	Heads of Account	Revised for 19 -19 .						Budget for 19 -19 .	Explanation for increases or decreases (columns 8 and 9)
		Actuals for 19 -19 .	Actuals for 19 -19 .	Original Budget for 19 -19 .	Actuals for 9 months	Probables for 3 months	Total		
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	...							
	<i>Expenditure — concl'd.</i>								
	D. — Public Instruction — <i>concl'd.</i>								
	(c) Industrial Schools —								
	(i) Establishment	...							
	(ii) Contingencies	...							
	(iii) Miscellaneous	...							
3	Libraries, Museums, manage- ries, etc. —								
	(i) Establishment (as per appendix)	...							
	(ii) Contingencies	...							
	(iii) Purchase of books, pe- riodicals and exhibits	...							
	(iv) Contributions	...							
	(v) Miscellaneous	...							
	Total, D	...							
	E. — Contributions —								
1	Transfers to capital account for original and capital works (<i>vide</i> appendix)	...							
	Other contributions (to be specified) —								
	(a)	...							
	(b)	...							
	(c)	...							
	Total, E	...							
	F. — Miscellaneous —								
1	Interest on loans (<i>vide</i> appen- dix)	...							
2	Discount on loans	...							
3	Payment into sinking funds (<i>vide</i> appendix)	...							
4	Payment into depreciation fund (<i>vide</i> appendix)	...							
5	Payment into Renewal and re- placement fund	...							
6	Election charges	...							
7	Census charges	...							
8	Expenses in connection with suits and prosecutions	...							
	Other items to be specified —								
	(a)	...							
	(b)	...							
	(c)	...							
	Total, F	...							
	Total, Revenue disbursements	...							
	Closing balance	...							
	Grand Total, Part I	...							

CAPITAL ACCOUNT — PART II
Detailed Estimate for the year 19 -19

Serial No.	Heads of Account	Revised for 19 -19							Explanation for increases or decreases (columns 8 and 9)
		Actuals for 19 -19	Actuals for 19 -19	Original Budget for 19 -19	Actuals for 9 months	Probables for 3 months	Total	Budget for 19 -19	
		3	4	5	6	7	8	9	
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	10
<i>Capital Receipts.</i>									
Opening balance —									
1	Water Works								
2	Drainage								
3	Town Planning								
4	Building Schemes								
5	Road Improvement, etc. ...								
6	Other Schemes								
<i>Receipts.</i>									
1	Water Works (<i>vide</i> appendix)								
2	Drainage Works (<i>vide</i> appendix.)								
3	Road Improvement and Constructions (<i>vide</i> appendix) ...								
4	Town Planning Schemes (<i>vide</i> appendix)								
5	Building Constructions (<i>vide</i> appendix)								
6	Other special schemes (to be specified)								
Total, Receipts ...									
Total, Receipts including opening balance ...									
<i>Expenditure</i>									
1	Water Works (<i>vide</i> appendix)								
2	Drainage Works (<i>vide</i> appendix)								
3	Road Constructions and Improvements (<i>vide</i> appendix)								
4	Buildings Constructions (<i>vide</i> appendix)								
5	Town Planning Schemes (<i>vide</i> appendix)								
6	Other Special Schemes (<i>vide</i> appendix)								
Total, Expenditure ...									
Closing balance —									
1	Water Works								
2	Drainage								
3	Town Planning								
4	Building Schemes								
5	Road Improvement, etc. ...								
6	Other Schemes								
Grand Total ...									

EXTRAORDINARY AND DEBT AND SUSPENSE ACCOUNT—PART III—*contd.**Detailed Estimate for the year 19 -19 .*

Serial No.	Heads of Account	Actuals for		Actuals for		Original Budget for		Revised for 19 -19 .		Budget for 19 -19 .	Explanation for increases or decreases (columns 8 and 9)
		19 -19 .	19 -19 .	19 -19 .	19 -19 .	19 -19 .	19 -19 .	Actuals for 9 months	Probables for 3 months		
1	2	3	4	5	6	7	8	9	10		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Brought forward ...										
	<i>Extraordinary and Debt and Suspense Heads — contd.</i>										
	<i>Receipts — conold.</i>										
10	Advances recoverable —										
	(i) From contractors ...										
	(ii) From employees ...										
	(iii) Store advances ...										
	(iv) Other advances (to be specified) ...										
11	Permanent Advance ...										
12	Deposit of Pilgrim Tax Re- ceipts ...										
13	Other Miscellaneous items (to be specified) —										
	(a) ...										
	(b) ...										
	(c) ...										
	Total, Receipts — Part III ...										
	Total, Part III including op- ening balance ...										
	Grand Total ...										

Disbursement.

- 1 Investments ...
- 2 Repayment of loans ...
- 3 Trust Funds (*vide* details in
form 6) —
 - (a) Educational —
 - (i) Investment of capi-
tal receipts... ..
 - (ii) Expenditure from
endowments ...
 - (b) Medical —
 - (i) Investment of capi-
tal receipts... ..
 - (ii) Expenditure from
endowments ...
 - (c) Veterinary —
 - (i) Investment of capi-
tal receipts... ..
 - (ii) Expenditure from
endowments ...

Carried over ...

EXTRAORDINARY AND DEBT AND SUSPENSE ACCOUNT—PART III—*concl'd.**Detailed Estimate for the year 19 -19*

Serial No.	Heads of Account	Revised for 19 -19						Budget for 19 -19	Explanation for increases or decreases (columns 8 and 9)
		Actuals for 19 -19	Actuals for 19 -19	Original Budget for 19 -19	Actuals for 9 months	Probables for 3 months	Total		
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward								
	<i>Extraordinary and Debt and Suspense Heads—concl'd.</i>								
	<i>Disbursement—concl'd.</i>								
3	Trust Funds (<i>vide</i> details in form 6)— <i>concl'd.</i>								
	(d) For other special objects (to be specified)—								
	(a)(i) Investment of capital receipts								
	(ii) Expenditure from endowments								
	(b)(i)								
	(ii)								
	(c)(i)								
	(ii)								
4	Provident Fund—								
	(i) Advances								
	(ii) Final payments								
	(iii) Other expenditure (to be specified)								
5	Expenditure from depreciation funds								
6	Expenditure from other reserve funds—								
	(a)								
	(b)								
	(c)								
7	Transfer of primary education grant to Board								
8	Cost of work done for private individuals								
9	Cost incurred for interring paupers								
10	Refund of deposits—								
	(i) Criminal deposits								
	(ii) Contractors deposits								
	(iii) Security deposits								
	(iv) Other deposits								
11	Advances to—								
	Contractors								
	Employees								
	Store Advances								
	Other Advances (to be specified)—								
	(a)								
	(b)								
	(c)								
12	Transfer of pilgrim tax receipts—								
	(a) To pilgrim tax fund								
	(b) To general revenue								
	Total, Expenditure, Part III...								
	Closing balance								
	Grand Total, Part III...								

APPENDIX A

Detailed Estimate for the year 19 -19 .

Serial No.	Heads of Account	Actuals for		Actuals for		Original Budget for		Revised for 19 -19 .		Budget for 19 -19 .	Explanation for increases or decreases (columns 8 and 9)
		19 -19	19 -19	19 -19	19 -19	19 -19	19 -19	Actuals for 9 months	Probables for 3 months		
1	2	3	4	5	6	7	8	9	10		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

APPENDIX A

Capital Receipts on Water
Works Scheme No. 1

Opening balance

Receipts

- 1 From loans raised in the open market
- 2 From loans obtained from Government
- 3 Premiums received on loans raised
- 4 Contributions from the public
- 5 Contributions from the General revenue
- 6 Sale-proceeds of lands and other capital assets
- 7 Deposits from contractors ...
- 8 Recovery of advances ...
- Other receipts (to be specified) —
 - (a)
 - (b)
 - (c)

Total ...

Total, Receipts including opening balance

Expenditure

- 1 Special establishment employed on the scheme.
- 2 Cost of Works (vide details in form 4)
- 3 Contingencies
- 4 Cost of stores and materials ...
- 5 Refund of deposits
- 6 Advances to contractors ...
- 7 Cost of special tools and plant
- 8 Purchase of land
- 9 Miscellaneous (to be specified) —
 - (a)
 - (b)
 - (c)

Total, Expenditure ...

Closing balance ...

Grand Total ...

APPENDIX B

Detailed Estimate for the year 19 -19 .

Serial No.	Heads of Account	Actuals for 19 -19 .		Actuals for 19 -19 .		Original Budget for 19 -19 .		Revised for 19 -19 .		Budget for 19 -19 .	Explanation for increases or decreases (columns 8 and 9)
		3	4	5	6	7	8	9	10		
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		

APPENDIX B

Capital Receipts on Drainage Scheme No. 1.

Opening balance ...

Receipts

- 1 From Loans raised in the open market ...
- 2 From loans obtained from Government ...
- 3 Premiums received on loans raised ...
- 4 Contributions from the public
- 5 Contributions from the General revenue ...
- 6 Sale-proceeds of lands and other capital assets. ...
- 7 Deposits from contractors ...
- 8 Recovery of Advances ...
- 9 Other receipts (to be specified) --
 - (a)
 - (b)
 - (c)

Total ...

Grand Total, Receipts including opening balance ...

Capital Expenditure on Drainage Scheme No. 1.

Expenditure

- 1 Special establishment employed on the scheme ...
- 2 Cost of works (vide details in form 4) ...
- 3 Contingencies ...
- 4 Cost of stores and materials ...
- 5 Refund of deposits ...
- 6 Advances to contractors ...
- 7 Cost of special tools and plant
- 8 Purchase of land ...
- 9 Miscellaneous (to be specified) --
 - (a)
 - (b)
 - (c)

Total, Expenditure ...

Closing balance ...

Grand Total ...

Note. — A separate appendix in the above form should be prepared for each section or scheme in the capital account.

Statement of loans raised and financial position at the end of 19 -19 .

Authority for Loan.	Purpose of Loan.	Amount sanctioned.	Rate of Interest.	Yearly Interest due.	Premium of Discount, if any.	Borrowed from.	Date of maturity.	Payable in Rs.	Instalments of each.	If repayable from a Sinking Fund				If repayable by equal yearly payments			Remarks.
										Amount of Sinking Fund to end of previous year.	Amount paid during year.	Balance.	Interest earned during year.	Total.	Balance of Loan at beginning of year.	Instalments paid during year.		Balance due at the end of year.

APPENDIX A

Detailed Estimate of Establishment for the year 19 -19 .

Heads of Account	Actuals for				Original Budget for 19 -19	Revised Budget for 19 -19			Budget for 19 -19
	19	-19	19	-19		Actuals for 9 months	Probable for 3 months	Total	
1	2		3		4	5	6	7	8

Here enter establishments referred to at pages ... to ... in such detail as is settled by the Board.

APPENDIX B

Detailed Estimate of Contingencies for the year 19 -19 .

Heads of Account	Actuals for				Original Budget for 19 -19	Revised Budget for 19 -19			Budget for 19 -19
	19	-19	19	-19		Actuals for 9 months	Probable for 3 months	Total	
1	2		3		4	5	6	7	8

Here enter establishments referred to at pages ... to ... in such detail as is settled by the Board.

APPENDIX

APPENDIX

M. A. CODE FORM 3

Department or Office

Statement of details of provisions proposed for pay of Officers/Establishments for the year 19 -19

1 Name and designation	2 Reference to page of Estimate form	3 Sanctioned pay of the post			4 Amount of provision for the year at the rate in column 3(c)	5 Increment falling due within the year			6 Total provision for the year i. e. total of columns 4 and 5(c)	7 Remarks
		(a)	(b)	(c)		(a)	(b)	(c)		
		Minimum	Maximum	Actual pay due on 1st April next year		Date of increment	Rate of increment	Amount of increment for the year		
		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	

In the case of temporary establishments, authority under which they are entertained should be quoted.
Numbers and amount of provision should agree with the entries in the estimate form.
Names need not be given in the case of officers whose names are omitted from pay bills.

Signature and Designation of Officer.

M. A. CODE FORM 4

[Rule 24(2)]

..... Municipal Council

Statement showing the details of expenditure on public works provided for in the budget estimate for the year 19 -19

Items 1	Estimate		Grant for 19 4	Remarks regarding previous cost etc. 5
	No. 2	Amount 3		

M. A. CODE FORM 8
[Rules 28, 118(6)]

General cash book for the Municipal Council for 19 -19

Dr.									Cr.				
Month and date of receipt	Serial No.	Particulars of receipt		Head of account	Amount	Daily total with balance	Date of payment	Voucher number	Particulars of payments		Head of account	Amount	Daily total with balance
		From whom received	On what account						To whom paid	On what account			
1	2	3	4	5	6	7	8	9	10	11	12	13	14

M. A. CODE FORM 9
[Rules 32, 58 (1)]

Subsidiary Register of Receipts.

“*” tax for the year 19 -19
revenue

Date	Serial No.	Names of Nakas, Stations, Wards or Circles and the amount of Collections						Daily Total carried to General cash book	Entry No. in the General cash book	Initials of Officer
		Rs.	P.	Rs.	P.	Rs.	P.			

* Here enter the name of the tax/revenue.

M. A. CODE FORM 10
[Rules 32, 58 (1)]

Municipal Council

Subsidiary Register of Miscellaneous Receipts for the year 19 -19

Date of receipt	Chalan or receipt number	From whom received	Details of receipts and their amounts											Total of each chalan or receipt	Item No. in the General cash book	Initials of chief officer
			4	5	6	7	8	9	10	11	12	13	14			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	

M. A. CODE FORM 11
[RULE 33]

Municipal Council.

Money Orders received during the year 19 -19

Serial No.	Date of receipt	From whom received	On what account	Amount	Initials of Chief Officer	Signature of the Treasurer receiving the amount	Head of account to which credited	Chalan No.	Date of credit	Initials of Chief Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

[Rule 35]

Treasurer's Cash Book for the year 19 -19 .

Cr...

Date of receipt	Chalan of receipt No.	From whom received	On what account	Amount	Daily total with balance	Date of payment	Voucher No.	To whom paid	On what account	Amount	Daily total with balance
1	2	3	4	5	6	7	8	9	10	11	12
				Rs. P.	Rs. P.					Rs. P.	Rs. P.

[Rule 37]

(Obverse)

CHALAN No.

Chalan of cash paid into the Treasury/Sub-treasury at _____

State Bank of India Reserve

To be filled in by the remitter		To be filled in by the departmental officers or the treasury			
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount	Head of Account	Order to the Bank **

Name _____ Rs. P. _____ Date _____

Correct.—Receive and grant Receipt.

Signature	Total*	Signature and full designation of the officer ordering the money to be paid in.
-----------	--------	---

****To be used only in the case of remittances to the Bank through departmental officer or the Treasury Officer.**

Received payment (in words) Rupees Date

Treasurer _____ Accountant _____ Treasury Officer _____
 _____ Agent or Manager _____

Note 1.—In the case of payments at the treasury, receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer.

Note 2.—Particulars of money tendered should be given on the reverse.

Note 3. — In cases where direct credits at the Bank are permissible, the column "Head of Account" will be filled in by the Treasury Officer or the Accountant General, as the case may be, on receipt of the Bank's Daily Sheet.

(Reverse.)

Particulars								Amount
Coin	...	...	...	...	...	...	...	Rs. P.
Notes with details	...	...	...	...	...	...	...
Cheque (with details)	...	...	...	...	...	...	...
Total								...

M. A. CODE FORM 14

[Rules 38(1), 38(2)]

..... Municipal Council.

Register of Bills for payment during the year 19 -19 .

Serial No.	Date of presentation	Name of party	Particulars	Amount of bill	Initials of Head of municipal office	Payment			Amount disallowed	Balance outstanding at the end of the year	Reasons for delay in payment	Remarks
						Date	Voucher No.	Amount				
1	2	3	4	5	6	7	8	9	10	11	12	13

M. A. CODE FORM 15

[Rules 38(1), 120]

..... Municipal Council.

Bill No.

Name of articles	Quantity or weight	Rate	Unit	Amount
1	2	3	4	5

- 1 Amount of allotment
- 2 Previous expenditure
- 3 Expenditure shown in this bill

Certified that the rates and quantities shown in this bill are correct and the articles have been received by me.

Total of 2 and 3

Balance available

Date

Signature of officer receiving the articles.

[Reverse of Form 15]

Submitted to the
in all respects.

committee for sanction. I have examined the claim and found it correct

Accountant

Chief Officer

Resolution No.

dated

The sum of Rs.

shown in the bill is sanctioned.

Date

Chairman

Committee.

Pay Rupees (

) in figures and words

Date

Head of Office

To

Accountant for payment

Date

Chief Officer.

Received payment of Rs. (of the claim.

) (in words) in full settlement

Stamp

Voucher No.

Payee's Signature.

Entered in the Day Book on page

Head Clerk.

Accountant.

Chief Officer.

M. A. CODE FORM 16
[Rules 39, 117(1)]

..... Municipal Council.

Unpaid Register 19 -19 .

Receipts							Payments						
Date	Serial number of credit	Connect-ing num-ber of payment voucher (Co-lumn 9)	Name of person	On what account	Amount	Total	Date	Serial number of payment	Connect-ing num-ber of original receipt entry Column 2	Name of person	Amount	Total	Acquit-tance of payee
1	2	3	4	5	6	7	8	9	10	11	12	13	14

M. A. CODE FORM 17
[Rule 47]

Classified Register of Receipts for the Municipality of 19 -19
Payments

Head of account (as in model budget)	Budget grant	Dates	Total for the month	Total up to the end of previous month	Progressive Total
--------------------------------------	--------------	-------	---------------------	---------------------------------------	-------------------

M. A. CODE FORM 17-A
[Rule 46-A]

Transferred Entries for the Month of 19

Amount	Transferred from	Transferred to	Amount	Initials of	President Chief Officer Engineer
1	2	3	4	5	

M. A. CODE FORM 18

[Rule 51]

Octroi Receipt.

Book No.

Receipt No. Naka Municipal Council.

Name of Importer
 Owner

Address: —

Description of goods	Kind of conveyance or load	Weight or value	Rate of Octroi		Amount of Octroi paid
1	2	3	Amount (a)	Per (b)	5

Vide Serial No. in Railway Invoice Register/ Customs Manifesto Form No. 25 (in respect of goods imported by rail/steamer).

Rs. Ps.

Total ...

Total Rupees (in words)

Time of Import

Date 19 .

Toll Receipt No.

Wheel Tax Plate No.

Signature of Naka Clerk.

Octroi Receipt.

Book No.

Receipt No. Naka Municipal Council.

Name of Importer
 Owner

Address: —

Description of goods	Kind of conveyance or load	Weight or value	Rate of Octroi		Amount of Octroi paid
1	2	3	Amount (a)	Per (b)	5

Rs. Ps.

Total ...

Total Rupees (in words)

Time of Import

Date 19 .

Toll Receipt No.

Wheel Tax Plate No.

Signature of Naka Clerk.

M. A. CODE FORM 19

[Rule 52]

Receipt for deposit in lieu of Octroi

Book No.

Receipt No.

Naka ... Municipal Council

Name of Depositor:

Address:

Description of goods	Number of packages or boxes	Rate of deposit		Deposit received
1	2	Amount (a)	Per (b)	4

Rs. Ps.

Rs. Ps.

Total ...

Total Rupees (in words)

Time of Import

Date 19

Toll Receipt No.

Wheel Tax Plate No.

Signature of Naka Clerk.

Receipt for deposit in lieu of Octroi

Book No.

Receipt No.

Naka ... Municipal Council

Name of Depositor:

Address:

Description of goods	Number of packages or boxes	Rate of deposit		Deposit received
1	2	Amount (a)	Per (b)	4

Rs. Ps.

Rs. Ps.

Total ...

Total Rupees (in words)

Time of Import

Date 19

Toll Receipt No.

Wheel Tax Plate No.

Signature of Naka Clerk.

[Reverse of Form 19]

*Octroi Superintendent's order.*Claim admitted or barred by time (*vide* receipt No.)

Pay Rs. P.

in cash from the permanent advance.

Octroi Superintendent.

Payee's acknowledgment.

I acknowledge receipt of the amount entered on the payment order, namely, Rs. P.

Signature of payee.

Note 1. — The invoice for the goods mentioned in the receipt should be produced within days from the date of import.

Note 2. — The claim for refund of deposit should be made at the Head Octroi office within days from the date of production of the invoice for the goods.

Note 3. — Failure to comply with the instructions contained in either of the above notes shall entail forfeiture of deposit.

M. A. CODE FORM 20

[Rule 53]

..... Municipal Council.

Collection Register of Octroi for the year 19 -19 .

Naka

Date	Receipt No. and Book No.	Name of Importer or owner	Description of goods	Kind of conveyance or load	Weight number or value	Rate		Amount of Octroi	Remarks
						Amount	Per		
1	2	3	4	5	6	7	8	9	10
						Rs. Ps.		Rs. Ps.	

Total ...

Remitted to

as per Chalan No.

Signature of the Naka Clerk

M. A. CODE FORM 21

[Rules 53, 63 (ii), 68 (iii), 86 (3), 96]

Challan for remittance of Collections.

Naka or Station

Ward or Circle

Date19

Name of tax	Receipt Nos.	Amount

Submitted to the funds.

for verification and credit of Rs.

to municipal

Collection Clerk.

Checked and agreed with the total in the Collection register, the entries wherein were compared with the duplicates of receipts.

Cash received.
Examined and entered.
Treasurer.
Accountant.
Head of Municipal Office.

Superintendent
Inspector.

M. A. CODE FORM 22

[Rule 54]

No. Serial No.

Naka. Chalan for remittance of Octroi Deposit Collections.

To be filled up by Naka Clerk									
Serial No.	Date	Receipt No.	Name and address of importer or owner	Description of goods	Number of packages or boxes	Rate of Deposit		Amount of deposit recovered	Valuation of packages or boxes
						Amount	Rate		
1	2	3	4	5	6	7	8	9	10

To be filled at the Head Octroi Office									
Date of production of invoice	Date of repayment	Serial No. in payment Register	Octroi payable or adjusted	Receipt No. and date	Balance due to depositor	Total amount repaid	Deficiency paid by depositor	Initials of Officer	Remarks
11	12	13	14	15	16	17	18	19	20

Submitted to the Octroi Superintendent for verification and credit of the amount to the municipal funds.

Checked and agreed with the duplicate of receipts issued by the Naka Clerk.

Date

Cash received and entered in

Date

Treasurer

Accountant

Head of Office.

Naka Clerk.

M. A. CODE FORM 23
[Rule 55]

Octroi Receipt.

Book No. _____ Receipt No. _____
..... Municipal Council.

Name of Importer
Owner _____

Address: _____

Number and date of receipt and name of Naka from which imported	Description of goods	Weight, number or value		Octroi duty		Difference of Octroi recovered
		At Naka	By Octroi Inspector	Paid by Naka	Payable	
1	2	3	4	5	6	7
				Rs. Ps.	Rs. Ps.	Rs. Ps.
Total ...						

Total Rupees (in words) _____

Date _____ Signature of Octroi Inspector. _____

Octroi Receipt.

Book No. _____ Receipt No. _____
..... Municipal Council.

Name of Importer
Owner _____

Address: _____

Number and date of receipt and name of Naka from which imported	Description of goods	Weight, number or value		Octroi duty		Difference of Octroi recovered
		At Naka	By Octroi Inspector	Paid by Naka	Payable	
1	2	3	4	5	6	7
				Rs. Ps.	Rs. Ps.	Rs. Ps.
Total ...						

Total Rupees (in words) _____

Date _____ Signature of Octroi Inspector. _____

M. A. CODE FORM 24
[Rule 56]

Railway Invoice Register for the year 19 -19 .
..... Municipal Council

Serial No.	Date	No. and date of Rail-way Receipt	Place from which des-patched	Name of consignor	Name of address-see	Des-crip-tion of goods	No. of Pack-ages	Weight T. Q. Kg.	Value as per declara-tion or Invoice	Rate of Octroi	Octroi actually charged	No. of Octroi receipts with date of collec-tion	Initials of Octroi Super-indent-ent	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

M. A. CODE FORM 25
[Rule 58(ii)]

Octroi Superintendent's Collection Register for the year 19 -19 .
Tax

Date	Serial No.	Name of Naka or Station Ward or Circle	Kind of taxes and their amount				Total	Chalan No. and date	Initials of Chief Officer or Treasurer
			Octroi	Octroi Deposits	Transit goods deposits	Toll			
1	2	3			4		5	6	7

[Reverse of Form 27]

Certified that I have checked the goods and filled in the blank columns of the receipt on the reverse
and that the goods passed out of the Naka at _____ a.m. today.
p.m.

Date 19 .

Signature of Export Naka Clerk.

Octroi Superintendent's order.

Claim admitted or barred by time. Vide receipt attached (No.)

Pay Rs. P. in cash from the permanent advance.

Date 19 .

Octroi Superintendent.

Payees' acknowledgement ...

I acknowledge receipt of the amount entered in the payment order, namely, Rs. P.

Signature of payee

- Notes. — 1. The goods should be exported within _____ hours of import from the _____ naka mentioned in the receipt.
days
2. If the refund of deposit is payable at the Head Octroi, it should be claimed within _____ days.
3. Failure to comply with the instructions in either of the notes 1 or 2 shall entail forfeiture of deposit.

M. A. CODE FORM 28
[Rule 60]

..... Municipal Council
Serial No.

Coupon.

Form of application for refund of octroi on goods exported from the Municipal Council

Name and address of Exporter
Name and address of representative

To be filled up by the Exporter									To be filled up by the Verifying Officer				Application No.
Original import receipts. No. and amount date	Des-crip-tion of goods to be exported	Quan-tity, number or value	Place to which the goods are to be exported	Name of con-sig-nee and his address	Name of naka at which goods are to be exported	Prob-able date and hour of export	No. of sepa-rate pack-ages	Means of con-veyance	Net quantity, number of value	Rate of octroi Per Amount	Amount of refund	Deduction if any	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													(See reverse)
<p>I intend exporting the goods mentioned above from the municipality. Please refund the duty thereon to Shri</p> <p>Date 19 .</p> <p>Signature of Exporter or authorised representative</p> <p>Date of Receipt.</p> <p>Initials of Refund Officer.</p>									<p>Endorsement by Verifying Officer</p> <p>I have as far as possible examined the goods mentioned in this applica-tion and made entries in columns 10 to 13.</p> <p>I have this day at _____ a. m. _____ p. m. satisfied myself that they agree with the details of the applications.</p> <p>Verifying Officer</p>				

M. A. CODE FORM 37

[Rule 65(vi)]

Register of Building Permissions

Serial No.	Ward No.	House No.	Owner's name	Nature of construction	Date of application	Date of permission	Date of completion	Date of occupation	Date of intimation to Tax Department	Date of Assessment	Amount of assessment	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

M. A. CODE FORM 38

[Rule 65(vii)]

Register of Increases and Decreases of Assessed Taxes for the year 19 -19

Ward or Circle

Serial No.	Name of Street	Property No.	Name of tax-payer	Original assessment		Revised assessment		Differences between original and revised tax		Remarks
				valuation	Amount of Tax	Valuation	Amount of Tax	Plus	Minus	
1	2	3	4	5	6	7	8	9	10	11

Note. — If there are two or more assessed taxes, separate columns for "amount of tax" for each such tax shall be added on the columns for original and revised assessments, similarly additional columns for "Plus and Minus" for each tax shall also be drawn.

M. A. CODE FORM 39

[Rule 66(i)]

Demand Register of Assessed Taxes for the year 19 -19

Ward or Circle

Property No.	Name of Street	Name of the person from whom Tax is due (owner or occupier)	Demand									Grand Total	Receipt No. and date	Collection									Grand Total	Remissions				Balance				Remarks
			Tax			Tax			Tax					Tax			Tax			Tax												
			Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total			Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total		Arrears	Current	Total	Tax	Tax	Tax	Total	Tax	

[Rule 67]

..... **Municipal Council**

Address

The taxes shown in the margin amounting to Rs.

are due by you in respect of and you are required to pay the same to the Municipality within 15 days from the presentation of this bill failing which a notice of demand will be issued and a fee charged therefor. If the sum demanded in the said notice is not paid or cause shown to the satisfaction of the Municipality why the same should not be paid or an appeal

of the Act, the same due, with all costs will be recovered under
of the Act.

Date _____

19

Committee,

or Head of the Municipal Office

[Rule 68(i), 85]

Receipt for Taxes

..... Municipal Council

on account of the following taxes for the year 19 -19 for house No.

Bill No.

Date _____

Initials of Collection Clerk.

[Rule 68(iii)]

..... Municipal Council.

Collection Register of Taxes for the year 19 -19 .

[illegible]

M. A. CODE FORM 43

[Rule 72]

..... Municipal Council.

Register of Notice and Warrant Fees for the year 19 19 .

Ward or Circle

Notice fees								
Serial No. of notice	Name and address of tax payer	Amount due on account of taxes	Date of		Amount of notice fee	Recovery		Remission
			Issue	Service		Receipt No. and date	Amount	

Warrant fees						Balance			
Serial No. of warrant	Date of		Amount of warrant fee	Recovery		Remission	Notice fee	Warrant fee	Remarks
	Issue	Execution		Receipt No. and date	Amount				

M. A. CODE 44

[Rule 75(i)]

Notice of Private Scavenging Service

..... Municipal Council

Date 19

1. No.
2. Name
3. Address
4. Fee or cess to be levied Rs.
5. Date of Commencement of Service
6. Date of service of Notice

Chairman

Committee
or Head of Municipal Office.

Entry in Demand Register at item No.

Tax Superintendent.

Notice of Private Scavenging Service

..... Municipal Council

Date 19

1. No.
2. Name
3. Address
4. Take notice that private scavenging service will be rendered by the municipality from 19 in respect of the latrine attached to house No. Street Ward . The amount of cess or fee that will be levied according to the sanctioned scale is Rs. per . In the absence of a reply to this notice or of a notice of discontinuance of the service from you the liability for the payment of the cess or fee will not cease.
5. Date of service of notice

Chairman

Committee
or Head of Municipal Office.

Register of House Connection

Serial No.	Name of street or mohalla and ward	Number of premises	Description of premises *	Name of owner	Name of applicant	Serial number in the application register	Date of completion of connection	Purpose of water supply, domestic or non-domestic	Is the supply underwater tax assessment, ferrule rates purely by meter, by measurement, composition, etc., etc.	Size of ferrule	Size of communication pipe	Number of stop cocks
1	2	3	4	5	6	7	8	9	10	11	12	13

Size and position of stop cocks	Number of taps	Size and position of taps	Number and position of shower baths, cisterns, etc., etc.	Reduction of ferrule		Enlargement of ferrule		Date of fixing meter	Number of the meter	Size of the meter	Date of removal of meter	Date of permanently cutting off connection	Remarks
14	15	16	17	Date	Size	Date	Size	22	23	24	25	26	27

* Note — The entry in this column should clearly show whether it is residential building, bungalow, temple, mosque, school, Dharma-shala, garden, factory, shop, etc.

M. A. CODE FORM 48

[Rule 78]

Meter Reading Book

Page of previous year's register

Name of registered consumer

Purpose for which water is taken

Mohalla

House No. Description of premises

Ward

Number and description of meter

Date of fixing meter

Date of removal of meter

Rent of meter per mensem

Rate of charge for meter

Number of entry in the demand register

Signature of Water Works Superintendent or Engineer.

Month for which reading is taken	Date of reading	Meter reading	Actual monthly consumption	Initials of Water Works Inspector	Remarks
Last reading brought forward.					
April
May
June
July
August
September
October
November
December
January
February
March

Carried over to page of register for 19

M. A. CODE FORM 49
[Rule 79(i)]

Demand Register of Special Water Rate for the year 19 -19

Ward
Circle

Serial No.	Name and address of the rate-payer	House No.	Connection Register No.	Water connection		Demand		Collections			Remission			Balance			Remarks
				For what purpose	Size of pipe or meter reading or other par- ticulars	Rate	Period of ins- talment	Arrears	Current	Total	Number and date of re- ceipt	Arrears	Current	Total	Arrears	Current		Total

M. A. CODE FORM 50
[Rule 83]

Demand Register of Tax on Vehicles and Animals for the year 19 -19

Ward or Circle

Serial No.	Name and address of the tax-payer	Vehicles and animals				Demand			Name and date of re-cept	Collections			Remission			Balance			Remarks
		Number	Kind	Rate for each	Period of ins-talment	Arrears	Current	Total		Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

M. A. CODE FORM 51
[Rule 86(1)]
Pilgrim Tax Receipt

Book No.

Receipt No.

Name of Municipality

M. A. CODE FORM 52

[Rule 63(i), 86(2)]

Municipal Council

Stock Account of face value tickets for the year 19 -19

Face value tickets for Toll/Pilgrim Receipts/etc.

Denomination of Ticket.

Receipts						Issues					Closing balance					
Month and date	Balance brought forward	Tickets printed during year		Value	Under whose supervision printed (if printed locally)	Month and date	Tickets issued				Signature of person authorising issue	Signature of Naka Clerks receiving the books	Number of books	Number of tickets	Value	Remarks
		Number					Name of Naka to which issued	Number of books	Number of tickets	Value						
		Number of books	Number of foils													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

M. A. CODE FORM 53

[Rule 91]

Counterfoil of licence.

Book No. Municipal Council
No.
Name of Licensee
Father's name
Address
Trade
Purpose of Licence
Site
Date of Licence
Permit of Licence
Amount paid Rs.

Initials of the Licensing Officer.

Licence.

Book No. Municipal Council.
No.
Whereas has paid to the Municipality Rs. he is permitted subject to the conditions prescribed in the municipal bye-laws to at within the Municipality of from 1st to

Description of Licensee.

Name	Father's Name	Address	Trade	Remarks

Signature of Licensing Officer.

M. A. CODE FORM 54

[Rule 91]

Register of Licences for the year 19 -19

Serial No.	Name of Licensee	Address	Number of Licence	Date of Licence	Nature of Trade	Period of Licence	Amount of Licence fee	Initials of Licensing Officer	Remarks
1	2	3	4	5	6	7	8	9	10

M. A. CODE FORM 55

[Rule 92(2)]

<p style="text-align: center;"><i>Permit</i></p> <p>..... Municipal Council</p> <p>Book No.</p> <p>Name of applicant</p> <p>Permission for</p> <p>Fee received Rs.</p> <p>Date of receipt</p> <p>Initials of Officer issuing permit</p> <p>Initials of the Receiving Officer</p>	<p style="text-align: center;"><i>Permit</i></p> <p>..... Municipal Council</p> <p>Book No.</p> <p>No.</p> <p>Shri having paid the</p> <p>Municipality the sum of Rs. is</p> <p>permitted to from the</p> <p>to</p> <p>Date 19 .</p> <p>Signature of the officer issuing permit</p> <p>Received Rs. on account of this permit</p> <p>Signature of the Receiving Officer</p>
--	--

M. A. CODE FORM 56

[Rule 95]

Municipal Council				Municipal Council			
Counterfoil of slaughter house receipt				Counterfoil of slaughter house receipt			
Book No.				Book No.			
No.				No.			
Name of Butcher				Name of Butcher			
Description of animals	Number	Rate per animal	Amount	Description of animals	Number	Rate per animal	Amount
1	2	3	4	1	2	3	4
		Rs. Ps.	Rs. Ps.			Rs. Ps.	Rs. Ps.
Date 19 .				Date 19 .			
(Initials) Collection Clerk				(Initials) Collection Clerk			

M. A. CODE FORM 57

[Rule 97]

Account of tickets issued to the Collection Clerks

[illegible]

M. A. CODE FORM 58
[Rule 99(1)]

Demand Register of Rents of Lands and Buildings, 19 -19 .

Serial No.	Description of property plot No. or name of building, and Serial No. of rent, rate or lease bond	Name of tenant	No. and date or order sanc- tioning lease	Date of occupation	Period of lease	Current demand	
						Instalment	Amount
1	2	3	4	5	6	7	8

Arrears	Total demand	Collections				Remission		Balance	Remarks
		No. and date of receipt	Current	Arrears	Total	No. and date of order	Amount		
9	10	11	12	13	14	15	16	17	18

M. A. CODE FORM 59
[Rules 92(2), 99(2), 107(2)]

Collection Register of Miscellaneous Receipts for the year 19 -19 .

Date of receipt	Receipt No. and Book No.	Name of payer	On what account	Period for which due	Name and amount of revenue collected	Total
-----------------	--------------------------------	---------------	--------------------	-------------------------	--------------------------------------	-------

M. A. CODE FORM 60
[Rules 100, 103]

..... Municipal Council

Register of Miscellaneous Sales

Serial No.	Name and address of purchaser or successful bidder	Particulars of articles sold	Authority for the sale, or page of the auction proceedings register	Date of sale	Amount for which sold	Initials of the Head of Municipal Office or the Head of Department	Number and date of receipt	Amount received	Balance due at the end of year, if any	Remarks
1	2	3	4	5	6	7	8	9	10	11
					Rs. nP.					

M. A. CODE FORM 67

[Rule 112]

Register of Suits

Sr. No.	Suit No.	Name(s) of the Plaintiff(s)	Name(s) of the defendant(s)	Particulars of suit (containing details regarding amount of the suit, nature of the suit, pleaders engaged)	Section of the Act applied	Date of report of the responsible officer	Date of service of summons on the Municipality	Resolution of the General Board or of the Managing Committee with date	Particulars of pleaders engaged and fee fixed	Date of information given to pleader	Date of institution of the suit or the production of Vakalat-nama in Court
1	2	3	4	5	6	7	8	9	10	11	12

Name of the responsible officer (containing the case on behalf of the Municipality)	Particulars of judgment or decree (containing details regarding amount, fine)	Opinion of the pleader or other officer on the result of the case	Particulars of further process for recovery due date of darkhast	Particulars of actual amounts recovered	Date of credit in Municipal accounts (Day book page)	Particulars of payments	Date of debit in Municipal accounts (Voucher No. Day Book Page)	Remarks regarding verification with reference to Court records adjustment of advances	Signature of Chief Officer or Secretary	Remarks
13	14	15	16	17	18	19	20	21	22	23

M. A. CODE FORM 68

[Rules 98, 107 (1), 107 (4), 113]

Register of Miscellaneous Demands for the year 19 -19

..... Municipal Council

Sr. No.	Name of person by whom demand is payable	Nature of demand	Authority for demand	Demand			Bill No. and date	Collections		Remission		Balance	Remarks
				Instalment	Amount	Total		No. and date of receipt	Amount	No. and date of order	Amount		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				Rs.	Rs.	Rs.			Rs.		Rs.		

M. A. CODE FORM 69

[Rule 114(1)]

..... Municipal Council

Scale Register

Name of appointment	Sanctioned scale from 19			Sanctioned scale from 19			Sanctioned scale from 19			Remarks
	No.	Monthly pay of each appointment (a)	Authority and signature of chief officer	No.	Monthly pay of each appointment	Authority and signature of chief officer	No.	Monthly pay of each appointment	Authority and signature of chief officer	
1	2	3	4	5	6	7	8	9	10	11

(1) General Administration

Total (1) General Administration.

(a) If the pay of any appointment is progressive the minimum and the maximum pay the period and rate of increment should be given in this column in each case.

M. A. CODE FORM 70
[Rule 116 (1)]

Pay Bill and Acquittance Roll of the Permanent Establishment of the Municipal Council for the
Temporary month of 19 .

Name of incumbent	Name of post	Substantive pay (personal pay or special pay, or compensatory allowance, if any, should also be shown in this column as a separate entry below substantive pay)	Leave salary	Officiating pay	Total of column 3 and 5	Pay, officiating pay or leave salary held over for future payment	Recoveries and fines	Net charge for each section	Deductions		Net amount payable	Signature of payee	Remarks
									Income-tax	Provident Fund subscription			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Deduct undisbursed pay refunded as detailed below* ...									Pay by				
Deduct Income-tax ...									Cheque No. dated in favour of				
Deduct Provident Fund contributions ...													
Total ...													
Net amount required for payment ...													

Certified —

(1) That I have satisfied myself that all pay, leave salary and officiating pay, etc., included in bills drawn in the month of 19 (the last preceding month) with the exception of those detailed below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons and that receipts have been taken in acquittance rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of Rs. 20 and that all leave and promotions, etc. have been entered in the service book of the officials concerned.

(2) That the bill has been checked with the sanctioned scale recorded in the scale register during the month.

(3) That all persons for whom pay has been drawn in this bill, have actually been entertained.

Dated 19 President

Pay Rs.

Dated 19 Examined and entered. Accountant Chief Officer

*Details of pay of absentees refunded

Establishment	Name	Period	Amount
1	2	3	4
Rs. P.			

M. A. CODE FORM 71
[Rule 116 (3) (c)]
Absentee Statement

Serial No.	Name of incumbent on leave	Designation	Pay	Period of leave		Name of officiating incumbent	Period for which officiating	Substantial Pay	Officiating Pay	Remarks
				From	To					

M. A. CODE FORM 72

[Rele 116 (3) (h)]

Municipality.

Periodical Increment Certificate of the

Establishment

Certified that the officers named below are allowed the sanctioned increments from the date cited in the column 8 for approved service—(1) Having been the incumbents of the appointments specified for not less than year from the date in column 7 after deducting periods of absence without leave or of suspension for misconduct, (2) Being entitled to the increments as shown in the explanatory memorandum recorded in the remarks column :—

Name of the incumbent	Whether Substantive or acting	Pay of appointment		Increment		Date of last increment	Date of present increment	Pay after present increment	Period of leave without pay		Period of suspension for misconduct		Remarks
		Minimum	Maximum	Period	Rate				From	To	From	To	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note. — The explanatory Memorandum should be made in a case in which the increment is given otherwise than for continuous service of the prescribed period.

Station

(Head of Office)

Dated

19 (Designation)

M. A. CODE FORM 73

[Rules 118(3), 118(5)]

Provident Fund Ledger

Name				Number	Official Designation			District			
Pay on 31st March of preceding year				Subscription	Board's contribution	Refunds of withdrawals	Total	Withdrawals		Monthly balance on which interest is calculated	Remark
19	-19							No. and date of voucher	Amount		
1				2	3	4	5		6	7	8
April							
May							
June							
July							
Agust							
September							
October							
November							
December							
January							
February							
March							
Total Rs.				...							

Balance from 19 -19

Deposits and Refunds as above

Interest for 19 -19

Total Rs.

Deduct Withdrawals as above

Posted by

Checked by

Balance on 31st March 19

M. A. CODE FORM 73—contd.

Pay on 31st March of preceding year			Subscription	Board's contribution	Refunds of withdrawals	Total	Withdrawals		Monthly balance on which interest is calculated	Remark
19	-19						No. and date of voucher	Amount		
1								6		
April								
May								
June								
July								
August								
September								
October								
November								
December								
January								
February								
March								
Total Rs.										

Balance from 19 -19	...	...	...	...	...	...	...	...	...	...
Deposits and Refunds as above	...	...	...	...	...	...	...	...	...	...
Interest for 19 -19	...	...	...	...	...	...	...	...	...	...
Total Rs.						...	...	...	...	...
Deduct — Withdrawals as above	...	...	...	...	...	...	...	...	...	...
Posted by	...	...	...	...	...	...	...	...	...	...
Checked by	Balance on 31st March 19						...	...	...	...

M. A. CODE FORM 74
[Rule 118(3)]

Broad Sheet of the Provident Fund for the year 19 -19

Receipts in the month of

No. of Account	Ledger Folio	Balance at commencement of year	April 19	May 19	June 19	July 19	August 19	September 19	October 19	November 19	December 19	January 19	February 19	March 19	Interest for the year	Total of Receipts and Opening Balance
----------------	--------------	---------------------------------	----------	--------	---------	---------	-----------	--------------	------------	-------------	-------------	------------	-------------	----------	-----------------------	---------------------------------------

Withdrawals in the month of

No. of Account	Ledger Folio	Balance at commencement of year	April 19	May 19	June 19	July 19	August 19	September 19	October 19	November 19	December 19	January 19	February 19	March 19	Closing Balance	Total of withdrawals and Closing Balance	Remarks
----------------	--------------	---------------------------------	----------	--------	---------	---------	-----------	--------------	------------	-------------	-------------	------------	-------------	----------	-----------------	--	---------

Total as per Broad Sheet.
Total as per P. F. Day Book.
Initials of Accountant.
Difference.
Initials of the Chief Officer.

M. A. CODE FORM 76

[Rules 120, 121 (3)]

Contingent Bill.

..... Municipal Council

Month of 19 .

Serial No. of Sub-vouchers	Description of charges and number and date of authority for all charges requiring special sanction	Amount
----------------------------	--	--------

Head and item of budget

Rs. P.

Total Rs. (in words.)

Total ...

1. I certify that the expenditure charged in this bill could not with due regard to the interest of the Municipality be avoided and that the charges have been really paid.*

†2. I certify that I have satisfied myself that special circumstances have rendered the temporary excess expenditure over the monthly proportion of the budget grant under the head necessary and that an additional grant will be obtained if there is a likelihood of the annual grant being exceeded.

†3. I certify that there has been no excess expenditure over the month proportion of budget grant.

Date

Name

Pay (Rs.) (in words)

Office

Chief Officer

Accountant

*The words "and that the charges have been really paid" apply only when the bill is for recoupment of permanent advances.

†Certificates 2 or 3 should be scored out.

M. A. CODE FORM 77

[Rule 121(3)]

Account of Permanent Advance of Rs.

for the year 19 -19 .

Name of Office

Cr.

Dr.

Recoupments		Serial No. (as in col. 4) of payments which have been recouped	Amount	Serial number of payment voucher	Name of payee	On what account	Head of Account debitable	Amount paid	Bill No. and date of re-coupment as shown in column 2	Daily balance	Initials of the Officer holding the advance	Remarks
Date	Bill No. and date											
1	2	3	4	5	6	7	8	9	10	11	12	13

M. A. CODE FORM 78

[Rules 122(2)]

..... Municipal Council

Journal of $\frac{\text{Receipts}}{\text{Issues}}$ of Stores

Date of Receipt Issue of articles	Number of requisition	From whom received	Name of article	Quantity		Rate	Unit	Value	Page of the ledger	Initials of Superintendent or other responsible officer	Remarks
		To whom issued		Number	Weight						
1	2	3	4	5	6	7	8	9	10	11	12

Note. — The articles as they are received or issued should be noted in the Journal in the first instance and subsequently taken over to the ledger of receipts or issues.

M. A. CODE FORM 79

[Rules 122(2)]

..... Municipal Council

Name of article

Stores Ledger

Receipts							Issues						
Month and date	Page of Journal	Quantity		Rate	Unit	Value	Month and date	Page of Journal	Quantity		Rate	Unit	Value
		Number	Weight						Number	Weight			
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Instruction. — (1) The account should be totalled and balanced at the end of each month and it should be signed by the head of the department.
(2) The balances on hand should be occasionally verified and certified.

M. A. CODE FORM 80

[Rule 124(2)]

..... Municipal Council

Requisition

Book No.

Form No.

To

Date

Please supply the following articles:—

Serial No.	Name of article	Quantity or weight	Rate	Amount	Remarks
------------	-----------------	--------------------	------	--------	---------

Received the articles correct and entered them in the journal at pages

Store Keeper

Chief Officer

Note. — The requisition form should be in carbon triplicate.

M. A. CODE FORM 81

[Rule 123]

..... Municipal Council

Stamp Account for the year 19 -19 .

Receipts			Issues		Daily Balance	Initials of despatcher	Remarks
Date	Voucher No.	Value of stamps received	Letter number	Value of stamps affixed			
1	2	3	4	5	6	7	8
		Rs. P.		Rs. P.	Rs. P.		

Note. — The balance of stamps on hand should be verified and certified at least once a month by the Chief Officer or other responsible Officer.

M. A. CODE FORM 82

[Rule 124(1)]

..... Municipal Council

Register of Movable Property

Parti- culars and des- cription of property	Number of process	Date of acquire- ment	Caste	Number and Date of the bill in which charged for	Where the property is used or other parti- culars, if neces- sary	Initials	Date of disposal of property	Manner of disposal	Number disposed of	Number and date of order	Cost realised if sold	Balance after each trans- action or at the end of each year	Signa- ture	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

M. A. CODE FORM 83

[Rules 101, 125(1), 125(3), 126, 132]

..... Municipal Council

Stock Book

Description of articles —

Date	Opening balance	Number or quantity received		Total	To whom issued or for what purpose	Number or quantity issued or sold		Balance	Signature of issuing officer	Signature of receiving officer	Remarks
		Voucher No.	Quan- tity			Date	Quan- tity				
1	2	3	4	5	6	7	8	9	10	11	12

M. A. CODE FORM 84

[Rule 125(3)]

..... Municipal Council

Particulars of coal consignments received in the month of

Number of wagons	Net quantity of coal as per railway receipt			Quantity received as per weighment at the railway station of destination									Particulars of railway receipt	
				Gross weight			Tare			Net weight				
				T.	Q.	Kg.	T.	Q.	Kg.	T.	Q.	Kg.		
1	2			3			4			5			6	
	T.	Q.	Kg.	T.	Q.	Kg.	T.	Q.	Kg.	T.	Q.	Kg.		

Weighment of coal at for coal received during the month of

Serial No. of carts	Gross weight of carts			Tare			Net quantity			Remarks
1	2			3			4			5
	T.	Q.	Kg.	T.	Q.	Kg.	T.	Q.	Kg.	

M. A. CODE FORM 85

[Rule 126]

..... Municipal Council

Kerosene Oil Account for the year 19 -19 .

Date of Receipt or Issue	Receipts			Street lighting		Quantity issued to departments						Balance			Remarks regarding quantity of oil in tins wastage
	No. of tins	Quantity of oil	Voucher No. and date	Particulars of Issues according to the sanctioned scale	Municipal Office	Nakas						Total Quantity issued	No. of tins unopened	Quantity of oil	
						7	8	9	10	11	12				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

M. A. CODE FORM 86

[Rule 127(1)]

Account of Electric lights for the year 19 -19 .

Serial No.	Name of street	Number of lights		Increases during the year	Decreases during the year	Net Number	Signature of Head of Office	Remarks
		No.	Candle power					

M. A. CODE FORM 89

[Rules 130, 130 (1)]

..... Municipal Council

Stock Account of Receipt Books.

Kind of Receipt Book ().

Date	From whom received	Receipts		Voucher No. and date	Number of forms	Issues		To whom issued	
		Number of forms	Number of Books			Books		Designation	Signature of the person receiving forms or books
						Number	Number of pages		
1	2	3	4	5	6	7	8	9	10

Balance		Return of Books and Forms						
Number of forms	Number of Books	Initials of Head of Office	Date	Number of forms	Book Number	Initials of the person returning the books	Initials of the Head of Office	Remarks
11	12	13	14	15	16	17	18	19

M. A. CODE FORM 90

[Rule 132]

..... Municipal Council

Petrol Account for the year 19 19 .

Date of receipt	No. of requisition	No. of voucher of payment	Previous balance	Fresh receipts	Total	To whom issued (No. of lorry to be specified)	Quantity issued	Balance	Signature of recipient	Remarks
-----------------	--------------------	---------------------------	------------------	----------------	-------	---	-----------------	---------	------------------------	---------

M. A. CODE FORM 91

[Rule 132]

..... Municipal Council

Lorry Account.

No. of Lorry.

Date	Mileage recorded at the beginning of the day	Mileage recorded at the close of the day	Total mileage for the day	Petrol Account in gallons					Initials of the officer in charge	Remarks
				Opening balance	Petrol received during the day	Total	Petrol used during the day	Closing balance		
1	2	3	4	5	6	7	8	9	10	11

M. A. CODE FORM 92
[Rules 134, 135]

..... Municipal Council

Register of Immovable Property

Sr. No.	Date of acquisition purchase or construction	No. and date of orders under which the property was acquired purchased or constructed	Description and situation of property	Purpose for which utilized	Valuation	Initials of Chief Officer	Revaluation				Initials of Chief Officer	Remarks
							Date	Additions	Deductions	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13

M. A. CODE FORM 93
[Rule 134]

Register of Lands.

Sr. No.	Date of transfer purchase or acquisition	For what purpose	From whom	Reference to agreement, award, etc.	Area of land	Survey No. etc.	Assessment	Boundaries, sketch of the land	Building if any acquired with the land	Disposal of the building	Amount paid	No. and date of voucher	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

M. A. CODE FORM 94
[Rule 136(9)]

Schedule of Rate

No.	Item	Unit	Rates for year								Remarks
			19	-19	19	-19	19	-19	19	-19	

M. A. CODE FORM 100

[Rules 149 (1), 149 (3)]

Stock Account, 19- 19

..... Municipal Council

Name of article —

Receipts					Issues			Balance	Remarks
Balance	Date	Voucher Number and date	Number or quantity	Total	Date	On what account	Number or quantity		

M. A. CODE FORM 101

[Rule 144 (1)]

Tools and Plant Register

..... Municipal Council

Name of article —

Date of purchase	Number of voucher	Number or quantity purchased	Value	Date of write off or sale	Authority for disposal	Number or quantity disposed of	Amount realized	Date of credit to Day Book	Initials of head of office	Remarks

M. A. CODE FORM 102

[Rule 146]

..... Municipal Council

Register of Investments including fixed deposits

Serial No.	Date of investment i. e., purchase of security or the date of deposit etc., as the case may be	Particulars of investments and in the case of Govt. securities, number and date of paper or fixed deposit	Amount		Due date of maturity or accrual of interest
			Face value	Purchase price	
1	2	3	4	5	6
			Rs. P.	Rs. P.	

Amount of interest or of interest and principal due	Initials of Chief Officer	Date of recovery and adjustments in accounts	Amount credited to Cash Book	Remarks as to final disposal	Initials of Chief Officer	Remarks
7	8	9	10	11	12	13

Note. — (1) Where any sum is withdrawn from investment or any Government promissory note is sold, the particulars of withdrawal or sale as the case may be should be noted in red ink across columns 1 to 3 of this register its face value deducted from the total in column 4 and the balance of the investment worked. If no balance remains "accounts closed" shall be written across the page.

(2) Investments from Provident Fund should be recorded on separate pages and distinctly marked as such.

M. A. CODE FORM 103

[Rule 147(1)]

..... Municipal Council

Register of Loans

Date of receipt of loan	Number and date of order sanctioning the loan	Purpose for which loan was taken	Amount of loan	Rate of Interest	Number of instalments in which repayable and whether yearly or half yearly	Amount of each Instalment	Initials of the Chief Officer	Date	Payment		Total	Balance (Principal after each payment)	Initials of the Chief Officer	Remarks
									Principal	Interest				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs. P.			Rs. P.			Rs. P.		Rs. P.	Rs. P.		

M. A. CODE FORM 103A

[Rule 147(2) (a)]

Register of Sinking Funds for the year 19 ..

..... Municipal Council

Amount of loan and rate of interest: —

Date of raising the loan: —

Amount of Sinking Fund instalment and rate of interest at which Sinking Fund develops: —

Receipts						Invest-			
1	2	3	4	5	6	7		8	
Previous balance (Theoretical value)	Annual Instalment	Date of Credit	Total Cols. 1 and 2	Interest per cent at which Sinking Fund develops	Theoretical value on 31st March (Columns 4 and 5)	Previous balance		Purchased during the year	
						Actual value at cost	Face value	Value at cost	Face Value
Rs. P.	Rs. P.		Rs. P.		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

ment	Present value of Sinking Fund				Difference		Remarks
	9	10	11	12	13	14	
Date of Investment	Total (Columns 7 and 8)		Market values of securities mentioned in Column 10 on 31st March	Uninvested cash balance of sinking Fund on 31st March	Total (Col. 11 and 12)	Columns 13 and 6 Plus Minus	
	Value at cost	Face value					
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	

[Rule 147(2) (b)]

Cash Book of the Sinking Fund for the year 19 -19

Ст.

Due dates of interest:

N. B. — If the debenture is transferred or cashed, a note be kept in the 'remarks column'.

[Rules 148, 149(1)]

Register of $\frac{\text{Advances}}{\text{Deposits}}$ for the year 19 -19

..... Municipal Council

Month and date Name of party	Particulars of advance or deposit	Voucher or receipt number	Amount	Monthly total	Repayments of adjustments					
					April	May	June	July	August	September
1	2	3	4	5	6	7	8	9	10	11
Rs. P.	Rs. P.				Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

[illegible]

M. A. CODE FORM 106

[Rule 151]

Register of Security Deposits other than cash for the year 19 -19 .

..... Municipal Council

Serial No.	Number and date of order under which deposited	Date of deposit	Name and address of depositor	Purpose of deposit	Number and date of paper	Amount
1	2	3	4	5	6	7

Initials of Chief Officer	Number and date of order sanctioning return or lapse of deposit	Dates of return of lapse	Signature of deposit or acknowledging receipt of deposit	Initials of Chief Officer	Balance at the close of the year of	Remarks
8	9	10	11	12	13	14

By order and in the name of the Administrator of Goa, Daman and Diu.

D. N. Barua, Secretary, Industries and Labour.

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